The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, APRIL 30, 1921.

ANNUAL SUBSCRIPTION, PAYABLE IN ADVANCE.

£2 12s.; by Post, £2 14s.; Foreign, £2 16s.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The New High Court Judge.

THE PUISNE judgeship in the King's Bench Division just rendered vacant by Sir ALFRED LAWRENCE'S elevation, has been filled by the promotion of a Junior Counsel to the Treasury. This is strictly in accordance with precedent; it has long been recognised that after a certain number of years' service, the Attorney-General's Devil on both Common Law and Equity sides has a prescriptive claim to a seat on the bench. The late Mr. Justice WRIGHT, Sir HENRY SUTTON, who retired in 1910, and Mr. Justice ROWLATT, were all promoted in due course; and on the Chancery side one need only refer to Sir MATTHEW INGLE JOYCE and Mr. Justice SARGANT. The advantage of this arrangement is that it prevents judges from being chosen exclusively from amongst leaders; it places on the bench at least two or three juniors every decade. Mr. Justice BRANSON, who was associated in practice with Lord READING when the latter was still at the Bar, and who has now been nearly ten years junior counsel for the Treasury, is a sound commercial lawyer, thorough, if not brilliant, who will bring to the Bench the fruits of many years' practice both in the Commercial and in the Divisional Courts—the two leading departments of common law work. He is a young man, as age is reckoned among judges, being only forty-nine years of age. Until the other day he had remained a bachelor. It is curious, by the way, that barristers who reach the bench at an exceptionally early age usually remain bachelors: Mr. Justice SANKEY and Mr. Justice MCCARDIE are cases in point; they are the only unmarried occupants of the King's Bench. It is interesting to note that Mr. Justice BRANSON commenced life as the articled pupil of a solicitor, but after serving his apprenticeship, changed over to the Bar. He is an authority on the Law and Customs of the Stock Exchange.

Super-tax and Deductions for Personal Allowance and for Children.

IT WILL BE seen from Lord WRENBURY'S letter which, with his consent, we print elsewhere, that a very interesting question has arisen with respect to the right to deduct the statutory

sums for personal allowance, children, and dependent relatives, for the purpose of assessment to income tax. Shortly, the point is that super-tax is an additional income tax; this is the statutory definition, and has been recognised as defining the general nature of the tax: *Bowles* v. *Attorney-General* (1912, 1 Ch. 123); and that certain allowances are made by ss. 17 to 23 of the Finance Act, 1920, which are not in terms restricted to ordinary income tax, and therefore, presumably, apply to super-tax also. This presumption appears to be strongly supported by the provisions of s. 15 (4) of the same Act, that the deduction for earned income shall not be allowed for the purpose of assessment to income tax. On the ordinary principles of construction it follows that the personal allowance and other deductions are to be allowed. On the other hand, the Inland Revenue Commissioners lay stress on the words "total income" in s. 5 (1) of the Act of 1918. For Lord WRENBURY'S reply to this we may refer to his letter. The Commissioners are accustomed to arguments with tax-payers over the subtleness of income tax law, but they do not always have so eminent a combatant entering the list against them. It would be presumptuous for us to offer any opinion, but the issue will be watched with interest.

Income Tax and Falling Profits.

THE BUDGET statement made by Mr. AUSTEN CHAMBERLAIN on Monday, in the place of his successor in the office of Chancellor of the Exchequer, had no surprises for the tax-payer. The repeal of excess profits duty had been promised, and the only interest there lies in the provisions for winding it up. Corporation tax remains unchanged, though we doubt if it is destined to be permanent, being, as it is, only an additional income tax imposed upon a certain class of tax-payers. And the failure to give relief as regards income tax can hardly be called a disappointment, since no one, probably, really expected it. But a curious question has arisen whether ss. 43 and 44 of the Income Tax Act, 1918, which give relief in certain cases of falling profits—war losses and 10 per cent. drops in income—and which, while expressly continued by the Finance Act, 1919, were supposed to have been dropped last year, have not been kept alive by s. 14 (2) of the Finance Act, 1920, which continued for 1920-21 the enactments of 1919-20. Reliance has also been placed on Miscellaneous Rule 3 (1) in Schedule D, which gives relief where a person charged ceases to carry on trade, or dies, or becomes bankrupt before the end of the year of assessment, "or from any other specific cause is deprived of or loses the profits or gains" computed for the year. It has been claimed that these words extend to a loss of profits through depression of trade; but the Chancellor of the Exchequer has advised the House of Commons not to allow any of these causes of relief, and it has been resolved that ss. 43 and 44 of the Act of 1918 shall not apply for 1920-21; and that r. 3 (1) shall be deemed never to have applied where the trade or vocation has been carried on through the year of assessment.

The Revenue Bill and the New Assessment Proposals.

WE REFERRED last week to the proposals of the Revenue Bill with regard to direct assessment for income tax by the inspectors of taxes, but we did not express any definite opinion upon them, nor do we propose to do so now. It would require more time and space than at present are available. But we deprecate the misleading expression "Hunting the Tax-payer," which has been used in a portion of the Press. The idea that the assessor of taxes has ever been the special guide, philosopher and friend of the tax-payer seems to be quite a mistake. The ordinary tax-payer only knows the inspector of taxes, and in the vast majority of cases he agrees the figures with him and has no reason to complain of his attitude. And there are well-known objections to assessment by persons with local knowledge. We notice that the current number of *The Accountant* takes the view that the proposed change is salutary, and, to enable judgment to be passed, it very usefully prints side by side, in a series of points, the case of the opponents and the reply to be gathered from the Report of the Income Tax Commission. But, whatever decision may, on consideration, be arrived at, the "Hunting the Tax-payer" cry may be dismissed as merely prejudicing the issue.

Civil Courts and a "State of War."

THE QUESTION of the jurisdiction of the civil courts to interfere with the decisions of courts martial has again been before the King's Bench Division in Ireland, in the cases of THOMAS MULCAHY who has been convicted of levying war against the King by Court-martial at Cork, and sentenced to death, and of seven other prisoners who had been similarly convicted and sentenced; the first case arose out of incidents at Mourne Abbey, and the second out of incidents at Clonmult. It was, of course, hopeless to endeavour to get the Court to overrule their own recent decision in *Allen's Case* (*ante*, p. 358), but an attempt was made to establish on new evidence that a state of war does not in fact exist in Cork and its neighbourhood, and that consequently there was no ground for the suspension by martial law of the ordinary function of the civil courts. The Court, however—which gave considered judgments last Monday—held that the evidence now adduced was not sufficient to show that the state of war which was held to exist in *Allen's Case* had ceased, and in accordance with that case they held that *durante bello* they had no jurisdiction to inquire into or pass judgment on the conduct of the military authorities in repressing the rebellion. The time for questioning their conduct will, it was pointed out, be when the "war" is over, unless an Act of Indemnity intervenes; but this, of course, is no protection to the subject, if the military authorities proceed to the extremity of capital punishment.

The Exercise of Martial Law.

"MARTIAL LAW," says the leading historian of Ireland, "is always an extreme remedy of the State, but when it is administered by competent officers and supported by an overwhelming and well-disciplined force, its swift, stern justice is not always an evil." This was written by LECKY (Vol. IV, p. 39) with reference to the military excesses which preceded the rebellion of 1798, and he contrasts martial law so administered with what was then actually happening at the hands of men "clothed with the authority of the Government, but with scarcely a tinge of discipline and under no strict martial law." A perusal of his pages will show, indeed, that the circumstances he was discussing are not reproduced with exactness in what is now happening, but the resemblance is sufficiently close to compel attention. Opinions may differ as to whether it was the duty of the Government from the first to give as much publicity to the excesses of their own forces as to the crimes of the rebels, but the time for attempted concealment has gone by. Emphasis has been given to the tardy official admissions by Sir JOHN SIMON'S letter to *The Times* last week and Lord PARMOOR'S disclosures in the House of Lords on Tuesday. In that House more than one speaker disclaimed the notion that the question was one of party politics, and it is not in that sense that we refer to it. It is a question of the administration of the law, whether the ordinary civil law or martial law.

The Limits of Martial Law.

FOR IT MUST not be supposed that martial law has no limits. Martial law is only permissible as a matter of necessity and to the extent of the necessity, and even then there are limits to what may be done. The limits are vague, but martial law must be just, and it must not exceed what is permitted by humanity and morality. Any so-called reprisals, therefore, which do not discriminate between the innocent and the guilty are not permissible. That is the only safe ground to go upon, however much the principle may appear to be now violated in Ireland; whether by military authority or not is immaterial to the argument. And, as LECKY points out, it is only a well-disciplined force which is competent to exercise martial law. Exercised in any other way, martial law becomes mere savagery, and the Government which resorts to it loses the moral right to enforce its sanction. To go back to history, Lord CORNWALLIS, when during the rebellion

he undertook the double office of Lord-Lieutenant and Commander-in-Chief, saw the danger that military severities would make conciliation impossible. It is well known that the danger is as great to-day, though we do not allege that the severities have rivalled those of 1798.

The Old Jurisdiction of the Ecclesiastical Courts.

TWO RECENT CASES of some notoriety have drawn attention to the jurisdiction still possessed by our Ecclesiastical Courts. At common law, needless to say, the Spiritual Courts of the Realm possessed a great variety of jurisdiction, both civil and criminal. Until 1857 all actions for divorce *a mensâ et thoro*, the only form known to the law in strict theory, were reserved to these courts. Such a divorce constituted a judicial separation only; but the obtaining of a decree was one of two essential conditions precedent which the petitioner must fulfil before he could file his private Bill in the House of Lords; the other condition precedent was a common law action in tort for damages against the co-respondent, known as a *criminal conversation* action, usually abbreviated to crim. con. Such is still the Irish procedure for divorce. In 1857, of course, the newly erected Divorce Court took over from the Ecclesiastical Courts and the House of Lords the jurisdiction to grant separations and divorces previously possessed by them. Until the same year, Ecclesiastical Courts were the judges of probate, but the new Probate Court was the assignee of their powers. At common law, too, the Spiritual Courts could try and punish bigamy, adultery, whoremongering, and other offences against morality. This jurisdiction is now obsolete, but it was frequently exercised so late as the eighteenth century. "Doing penance" in church for immorality was one of the punishments imposed by the lowest of these Ecclesiastical Courts, that of the parish. It will be recollected by many readers that when Thomas Parr, the famous centenarian of Queen Anne's reign, boasted of his virility in old age, he is reported to have said that he was the only man who, after attaining 100 years, had done "penance" in the parish stocks. All these forms of jurisdiction are now obsolete, of course. The Ecclesiastical Courts, however, retain two sets of powers; the first consisting of the purely common law power to grant facilities for various interferences with the fabric for the use of churches and their precincts; the second consists of their statutory jurisdiction under the Clergy Discipline Acts. The latter relates partly to matters of ritual and partly to matters of morals. In 1857, by the way, there disappeared the old class of privileged solicitors and barristers, the proctor and the doctors of Doctors' Commons, who held the exclusive right of practice in the Church Courts.

The Statutory Jurisdiction of the Consistory Court.

THE MOST INTERESTING form of the statutory jurisdiction conferred by the Clergy Discipline Act, 1892, is that which enables the Church Courts in certain cases to punish clergymen for immoral offences. These cases are of two kinds: one of which are heard in the Consistory Court by a kind of extension of its common law power, when a clergyman is guilty of some offence for which he could have been unfrocked under the old law. The second class of cases, likewise tried by the Consistory Court under the statute, consists of acts which are prejudicial to morality or scandalous when committed by a clergyman. In each case the Consistory Court consists of the Bishop's Chancellor and five assessors, of whom three are clergymen of the same diocese chosen by ballot, and the other two are Justices of the Peace selected by ballot from the local Quarter Sessions Bench. It would seem that there is no special disqualification of women, so that one or more female Justices of the Peace might now sit among the assessors. This is clearly undesirable in view of the views taught by the Church as to the spiritual vocation of women; but—like some of the consequences arising out of the recent statute which removed the disqualification of women jurors—was, of course, overlooked when the appointment of women as magistrates was authorized by statute. From the Consistory, or Bishops' Court, an appeal lies to the Privy Council Committee, the supreme jurisdiction of which in ecclesiastical matters is familiar to every lawyer. In ordinary matters which come before an Ecclesiastical Court by virtue of its old common law powers, such as the grant of faculties, the appeal lies to Court of Arches, and thence to the Privy Council Committee. No rules for the governance of procedure in these courts were expressly provided by the statutes, but the general procedure of the common law is no doubt applicable except when "contrary to natural justice."

Total Losses and the Rate of Exchange.

MR. JUSTICE BAILHACHE put what seems a somewhat unreal construction on one of the clauses in a marine insurance policy in *Howard Houlder and Partners Limited* v. *Union Marine Insurance Company Limited* (*Times*, 22nd March); but his judgment, rather unexpectedly, was upheld by the majority of the Court of Appeal, Lord Justice ATKIN dissenting. The point is one not likely to arise here except in these days when the rate of exchange has wandered leagues away from its par. The plaintiffs had insured an American vessel with English underwriters in what the court agreed in considering was an English policy of marine insurance. The value of the cargo and advance freight insured with the underwriters was given in English money, £26,025. But a clause was added in these terms: "Claims, if any, to pay at the rate of dollars 4·15 to £1 sterling." A total loss resulted. The underwriters paid the sum of £26,025 in English money. Not unnaturally, the assured claimed that they were entitled to be paid in dollars, the effect of which—at existing rates of exchange, then about dollars 3·75 to the £—would have been that the underwriters would have had to pay in English money an additional £3,283. At first sight, their contention seems unanswerable. It certainly would appear that the parties, knowing that the rate of exchange is very fluctuating, had decided to fix their own permanent equivalent of the pound sterling in dollars, which the plaintiffs were entitled to receive. This view, indeed, commended itself to Lord Justice ATKIN. But the defendants put up an ingenious contention which convinced both Mr. Justice BAILHACHE, who tried the case in the Commercial Court, and Lord Justices BANKES and WARRINGTON in the Court of Appeal. That contention was this: The contract is essentially an English contract, they said, and therefore the policy moneys are to be paid in English money. The fact that the policy is valued in pounds sterling confirms this. But casual claims *might* arise in American ports for salvage, average, etc., which would naturally be claims for payment of a sum in dollars by the claimants. When the underwriters bore their share of these, the dollar and pound were to be equated at the rate named in the policy. This is very ingenious, but if it is correct, surely the parties would have said so in plain terms. *Primâ facie* it seems obvious that they intended the plaintiffs, who were American owners, to get their claim assessed in English money, but paid in dollars at the rate fixed by the policy.

The Official Receiver as a *Persona Designata*.

AN INTERESTING little point of bankruptcy practice came before Mr. Justice HORRIDGE, in *re Whaley and re Scott: ex parte Official Receiver* (*Times*, 26th April). His lordship had to consider a problem which may be stated in the old form: when is the Official Receiver *not* the Official Receiver? The reply suggested by counsel for the bankrupts was that the Official Receiver is *not* an Official Receiver when he is acting as a trustee appointed under the Bankruptcy Act; but this contention the court refused to accept. The question arose on a motion made by the Official Receiver, who had been appointed trustee in the bankruptcy, to commit the debtor for failure to pay certain sums under an order of the court. The motion to commit was not supported by affidavit, as the rules require in ordinary cases: Bankruptcy Rule 83, and Form 125. But under s. 22 (4) of the Bankruptcy Act, 1908, "if a debtor wilfully fails to deliver up . . . property which is divisible among his creditors under this Act . . . to the Official Receiver or trustee . . . he shall be guilty of contempt"; and Rule 320 enables the motion for commitment

in such a case, when made by the Official Receiver, to be supported by his report only; no affidavit is required. See also *re Pickard* (1920, 1 K.B. 397). If, then, the Official Receiver had been acting as such, and not as trustee, in making the motion for commitment, clearly no affidavit would have been necessary. But here he made the motion, not as Official Receiver but as trustee. Mr. Justice HORRIDGE, however, held that in such a case the motion can still be supported by a report, without affidavit, since Rule 320 refers to the Official Receiver as a *persona designata*, and not as an official acting in his capacity of Official Receiver.

The Verdict of "Not Guilty."

MR. JUSTICE DARLING is reported in the Press to have recently remarked in the Court of Criminal Appeal that the English verdict of "Not Guilty" is a verdict of "Not Proven." Technically, of course, this is true. But in practice, it may be doubted whether an accused person always gets the benefit of this logical interpretation from a common jury. A jury, of course, knows that it ought to give the prisoner the benefit of the doubt. But it also knows that a verdict of "Not Guilty" will be regarded as a triumphant vindication of the defendant's character; and where the doubt is not very great, it rather hesitates to say that a person is "Not Guilty" when the chances are nine in ten that he is guilty. In Scotland, where there exist three verdicts, "Guilty," "Not Proven," and "Not Guilty," the existence of an intermediate verdict—illogical though it certainly seems—in practice proves of great benefit to a prisoner in just such a crux as we have described. A jury who would disagree rather than find the prisoner "Not Guilty," will compromise by finding "Not Proven." Two other differences between the Scots and the English systems of criminal procedure may be worth recalling to the memories of our readers. In Scotland, the criminal jury consists of fifteen persons, and can find any one of its three verdicts by a majority vote. Again, in Scotland, no prosecution by a private person can take place without the *fiat* of the Lord Advocate, which has only been given twice in the last hundred years. Thus all prosecutions are Crown prosecutions, in fact as well as in theory, and the system—possible in England—of instituting a prosecution for fraud or theft in order to put pressure on the defendant to settle, is automatically prevented from occurring. In England, on the other hand, a criminal suit to enforce a civil remedy is by no means unknown.

Copies of Documents in Divisional Court Appeals.

IT IS WELL KNOWN that on appeals to the Court of Appeal, three copies of any document which has to be construed must be supplied, so that each member of the court shall have one (W.N. 1897, p. 8), and the costs are allowed on taxation: *Cannot* v. *Oppenheim* (38 W.R. 1). The same principle, of course, applies to appeals from an inferior court to the Divisional Court, and in a case this week BRAY, J., said it was the duty of appellants to furnish beforehand two copies of every document required in the case, one for each judge. This seems in terms to go beyond documents required for construction; but, no doubt, the requirement is meant to be confined to documents which are in fact necessary for close perusal by the court.

The Protection of Purchasers.

WE pointed out last week in discussing the Committee stage of the Law of Property Bill in the House of Lords, that the Lord Chancellor had promised to furnish Lord DESBOROUGH with a memorandum dealing in more detail than was possible in a speech in the House with the objections he had made to Part I. Possibly this memorandum, when it is prepared, will deal with other parts of the Bill, and it should be of great use in securing that the Bill in its final form represents the best working scheme that can be devised. For our own part, if the memorandum is ever available for our perusal, we shall be specially interested to see if it contains a justification of clause 3 in its present form. For practical purposes this is the clause on which attention requires to be concentrated. The Bill in general contains reforms of the law which are wanted, and which in fact have long been overdue. We need not enumerate them. They are the chief cause of the enormous length of the Bill.

Nor need we say anything further now as to the arrangement with regard to the extension of compulsory registration which is embodied in clause 180. The short effect is that for ten years there will be no power to extend compulsory registration except on the initiative of a county council. That initiative has not been used so far—that is for over twenty-five years—and the result will be that the new system of conveyancing will have ten years in which it can make good and show its superiority to conveyancing on the register. This arrangement as to compulsory registration is probably the part of the Bill to which the Council of the Law Society have chiefly directed their attention.

But there remains the question—Is the new conveyancing to start in such a form as to enable it to show this superiority to official conveyancing? and that depends on whether clause 3, which protects purchasers against equitable interests, will in working prove simple and effective. We say "in working," for we recognize that a clause may be difficult to understand in the abstract, and yet prove a safe and easy instrument in practice. Just as a mathematical formula may attest the genius of its inventor, and yet be easy in application. It was in the endeavour to focus attention on this part of the Bill that we singled it out last week and printed it in its latest form. No one will say that it is easy reading, but, as we have admitted, that does not conclude the matter. The question is, will it work? Perhaps the readiest way of testing this is to compare it with the position of equitable interests on the register. Under s. 83 (1) of the Land Transfer Act, 1875, as altered by the First Schedule to the Act of 1897, no person dealing with registered land is to be affected with notice of a trust, express, implied, or constructive. And this corresponds with the exclusion of notice of trusts from company registers and from the shipping register. But anyone who desires to protect an equitable interest can do so by registering a caution, and, in general, equitable interests are sufficiently protected by the intervention of trustees.

We doubt, however, whether anyone who studies clause 3 will consider that it will work with equal simplicity. It does not absolutely exclude notice of equities. That it does so to a very large extent we admit. Sub-clause (1) would exclude it altogether but for the saving at the end, and it is the saving which is important, and this depends on sub-sect. (2) which again has its chief importance in another saving. It provides that notice shall be effective as against a purchaser except in two specified cases which, in short, are where the equity arises under a trust and the purchase money is paid to trustees. Sub-clause (3) defines how equities can be protected, and then in sub-clause (4) there is a list of equities to which the clause does not apply, and against which, therefore, the purchaser is not protected. It includes—(iv) equities as to which there is an entry at the Land Registry under the Land Charges, &c. Act, 1888 (as amended), and (vi) charges by deposit of documents relating to the legal estate. And there are further qualifications relating to these items and raising again the question of notice. All this is, on the face of it, a very complicated scheme, and it does not compare well with a register, by searching which the purchaser can tell at once what are the interests to be cleared off. We do not say that the suggestion is practicable, but we do suggest for consideration that if the scheme is to be a rival to registration, the clause should be simplified by relying only on trusts, actual or statutory, and the payment of money to the trustees—the "curtain provisions"—combined with a list of entries at the Land Registry in respect of interests which require to be specially protected. But the exception in favour of equitable mortgages by deposit which were introduced in Committee should probably stand.

The Corporation are about to fill the office of Registrar of the Mayor's and City of London Court vacant by the resignation of Mr. J. Anstey Wild. The salary will be £1,250. The candidates must be solicitors of at least ten years' standing and not more than forty-five years of age.

The Illegality of Fortune Telling.

It is not always an easy matter to discuss the purpose which lies behind the action of Parliament when it creates a new crime. Sometimes there is a grave public evil to be repressed. Sometimes there are poor and unfortunate persons to be protected. But it would often seem as if the Legislature enacted penal statutes merely for the sake of inflicting punishment on persons or classes whom the respectable world regards with disfavour. Indeed, as Sir James Fitzjames Stephen pointed out in his History of the Criminal Law, the punishment of crime is very largely the outcome of an instinct of vindictiveness in the community. There exists a certain amount of righteous indignation which worries and torments those who possess it, and forces them to seek relief by gratifying this instinct in a vicarious fashion, through the instrumentality of the policeman and the gaoler. Hence, every now and then, Parliament rounds up some class of unworthy persons and penalises their real or imaginary misdoings by means of a statute creating a new offence and prescribing punishment for it.

Now, this theory of the "vindictive" instinct, and its satisfaction in punitive action has gained a new confirmation from the New Psychology. It is now pretty generally accepted, not merely by the advanced school of psycho-analysists led by Freud and Jung, but even by the average conservative psychologist, that a very large part of our social institutions and activities are the unconscious results of deep-rooted primæval instincts, repressed by long ages of social discipline in the interests of order and morality, which insist on finding an outlet somehow or other, and find it by various symbolic means. Revenge is alive in the savage. It sleeps in the civilised man. But it is there all the same, and comes to the surface in the enactment of penal laws, which give it a sort of secondary gratification, and, by this process of "sublimation," release those who feel it strongly from the suppressed discomfort a subterranean instinct tends to generate. Sir James Fitzjames Stephen's theory is well in line with the latest social philosophy.

Unfortunately, when the punitive instinct insists on creating and punishing as offences acts of which it disapproves, it generally overlooks the fact that not all who commit those acts are necessarily bad persons. Probably most of them are. A modern community is too refined and civilised to nourish a vindictive hatred against good or noble types of mind. But the charlatan and the genuine believer are in actual life indissolubly bound up with one another. Statutes which privilege the lazy and dissolute tramp usually hit also the genius with a vagabond instinct which has created much of the world's art, music and poetry. Legislation against palmists and spiritualists, of course, is directed against a class of whom at least nine-tenths are frauds. But there remains a residuum of sincere apostles who believe they have found truths not discerned by others. These men and women suffer along with and for the sins of the charlatans. Indeed, we fear they bear a quite disproportionate share of the penalties inflicted by law on their practices or callings. For the real "fraud" is a cunning person and skilled at finding means of evading punishment. But the sincere, if eccentric, prophet disdains attempts to escape by artifice or concealment the penalties prescribed by law, and therefore it is on his shoulders those penalties too often fall.

These remarks are *à propos* of a branch of our penal legislation which, for some reason not known to us, seems to be put in force spasmodically at irregular intervals by the custodians of law and order. We refer to the Vagrancy Act, 1824, and more especially to the well-known sect. 4, which is obviously aimed at fortune-telling. The section in question happens to be capable of two interpretations, a narrow one which renders all "fortune-telling" illegal, and a liberal one which distinguishes between fraudulent and *bonâ fide* professors of the art. There have been several modern cases in which the construction of the section has come up for consideration, notably *R.* v. *Entwistle* (1899, 1 Q.B. 846) and *Davis* v. *Curry* (1918, 1 K.B. 109); and within the last few days *Stonehouse* v. *Masson* (*Times*, 20th inst.). In the first case the illiberal view prevailed; in the second the door to a more liberal view was at least left open; in the last, a Divisional Court, consisting of the Chief Justice and four puisne judges, has once more closed the door to the broader view, and rendered all who tell fortunes liable to prosecution irrespective of *mens rea* or *bona fides*.

The history of the legislation which culminated in s. 4 of the Vagrancy Act of 1824 is not uninteresting. The first anti-fortune-telling statute is that of 39 Elizabeth, which treated it as Black Magic. In 1736 the Witchcraft Act of that year was passed into law; this statute made every form of magic a forbidden act and an offence. In 1740 another Witchcraft Act was enacted, which *inter alia* dealt with fortune-telling and palmistry. The wording of this statute is repeated in s. 4 of the Vagrancy Act, 1824, which is now the governing statutory provision on the subject. It is clear, therefore, that in 1824, Parliament was not creating a new offence but keeping alive an old one. That offence had grown up in the days when everyone believed in the possibility and existence of witchcraft, regarded it as an invention of the devil, and considered that all forms of "Black Magic" were dangerous to the community and should be suppressed. "Fortune-telling" and "palmistry" were forms of this "Black Magic." It was as magic that they were punished up to and in the years 1736 and 1740. But by 1824 no educated person any longer believed in witchcraft or magic. Hence, when the Legislature kept alive the old offences, it clearly did so for a novel reason. It was not as magic they were now to be punished, but as fraud. This seems to us the reasonable view of the section. If this view is correct, then the mischief at which the section was aimed is fraud, and only fraudulent fortune-telling should be penalised. But the view taken by the Divisional Court appears to be the opposite of this. That court has now accepted the view that in 1824 the Legislature repeated the words used in the old Act, because it wished to keep alive the old offences in their old forms. And, since any form of magic, quite apart from *mens rea* or *bona fides*, was equally an offence in the eyes of our ancestors, therefore *mens rea* or *bona fides* are irrelevant in the interpretation of the section. This view, we think, is erroneous in history, as well as illiberal in juridical tendency. But it has prevailed and must now be regarded as established law.

The ambiguity in the meaning of the Vagrancy Act, 1824, s. 4, to which we have referred above, arises out of its wording. "Every person," it runs, "pretending or professing to tell fortunes, or using any subtle craft, means or device, by palmistry or otherwise, to deceive and impose on any of His Majesty's subjects," etc., shall be guilty of an offence under the Act. Now, *primâ facie*, it certainly seems reasonable to interpret the words "pretending or professing to tell fortunes" as qualified by the final words in the clause "to deceive and impose"; if so, *mens rea* is an essential element of the offence. Even if this construction be rejected as on the whole less grammatical than one which restricts the latter words to "the using of a subtle craft," etc., it still looks as if the words "pretending or professing to tell fortunes" refer to conduct which is not *bonâ fide*, and do not refer to a sincere practitioner who genuinely believes that he has the gift of *clairvoyance*. But the court excepted this solution by holding that "pretending" and "professing" are two different offences, the first of which applies to dishonest practitioners of the art, and the second to honest practitioners. This does seem a far-fetched interpretation of the meaning of the statute.

The Historical Origin of Trade Unions.

III. The Decadence of the Mediæval Journeymen's Clubs.

In two previous articles (*ante*, pp. 339, 374) we have seen how three different sets of urban institutions arose everywhere in Western Europe during the Middle Ages; namely, the Gild Merchant of each town, its Craft-Gilds, and its Journeymen's Clubs. The Gild Merchant consisted, as as have seen, of the landowners and officials and one or two privileged trades; it assumed the rule of the town and is the lineal predecessor of the modern "Mayor, Aldermen and Burgesses," who make up the Municipal Corporation. The Craft-Gilds consisted of the master-craftsmen in every trade; these survive nowadays only in a few archaic and picturesque vestiges such as the City Companies or the Inns of Court. The Journeymen's Clubs were composed of journeymen and apprentices; they had each its special tavern where its unemployed members or itinerants of the craft from other cities were lodged; they likewise controlled the conditions of employment and dictated to the masters whom they should employ.

At the birth of the Renaissance and the Reformation, this organisation was to be found everywhere in Western Europe—England, Scotland, France, Germany, Italy, and Spain. Eastern Europe, then as now, was organised on somewhat different economic and social lines from the West. But the extraordinary solidarity and similarity of institutions, legal and economic, throughout all Western Europe, at each successive period of its history, is one of the remarkable facts which modern study of economic institutions has gradually been bringing to light. Except in affairs of political government, institutions seem everywhere to rise and fall almost simultaneously throughout Christendom. And the history of Journeymen's Clubs is no exception to this rule.

Now, in the sixteenth century the Journeymen's Clubs begin to lose their power and importance all over Europe. In England, indeed, they all but disappeared, and scarcely a trace of them is to be found in the seventeenth and eighteenth centuries until the very close of the latter. In Germany and Italy the disappearance was not so marked; but there, too, the same decadence is displayed. In fact, it is not until the coming of the Industrial Revolution that the Journeymen's Clubs revive; and then they appear in the new shape of "trade unions." What, then, is the cause of this strange, simultaneous disappearance and revival throughout the whole Western world?

The answer is to be found in the general decay of the mediæval feudal system with its economic institutions. Just as the copyholder gives way to the leaseholder and small farms to large farms, so do the communal cottage-industries and free itinerant artisans of the feudal period give way to the system of domestic, and, later, of factory capitalism. To begin with, the small master, employing an apprentice and an itinerant journeyman or two in his own little shop, gradually passes out of sight in all ordinary manufacturing trades; although in retail trade he lingered on until almost our own age. The large capitalist comes on the field. He buys cloth from the farmers and lets it out on piece-work to the artisans who complete their tasks in their own homes and bring the product to him. The small masters drop into the status of home-workers, and the distinction between master, apprentice, and journeyman almost disappears. Not, indeed, quite. The skilled artisan still insisted on having an unskilled "mate," and in the older trades this custom is still vigorous among us. He succeeded, too, in preventing the employment in the trade of anyone not apprenticed to it in the usual way. Here law and custom alike helped him. Adam Smith, in the "Wealth of Nations," devotes pages to his attack on these trade union monopolies—privileges of "corporations" he calls them, and it was largely as the result of his efforts that the common law monopolies of particular trades were gradually abolished by the legislature. Everyone knows the oft-told story of how James Watt, coming to Glasgow, was not allowed to set up a forge or practise his experiments with the steam engine, because he was not an apprenticed member of the Hammermen's Corporation; and, finally it was only because the University—a privileged body with immunities from the local laws—allowed him to set up his forge in the University grounds, that he was able to pursue his trade.

The replacement of cottage industries by the domestic workshop, and, later, by the factory system, gradually killed out the small masters and the Craft-Gilds. It destroyed the distinction between masters and journeymen, all becoming alike dependent employees of the large merchant-capitalist. It replaced this distinction by a new one, that between mechanic and labourer, the artisan and his mate. So the Craft-Gilds and the Journeymen's Clubs ceased to fight each other; their members were now united together against the employer-capitalist. In this new coalition of erstwhile masters and erstwhile journeymen the old gilds and clubs became useless and disappeared.

But there were other causes for the decadence. A chief one in England was the novel jurisdiction of an industrial kind conferred on justices of the peace by the Tudor legislation of Henry VIII and Elizabeth. Every lawyer is familiar with the Statute of Apprentices, 1583, and the Statute of Labourers, 1601. He knows how the country was full of "landless" labourers and vagrants—the result of civil and religious wars, and the destruction of the monastic system; how the justices were given power to seize vagrants and forcibly apprentice or hire them to the employers, who were under compulsion to employ them; how wages were fixed by the justices as well as the prices of most commodities and the hours of labour; and how the whipping-post, the branding-iron, and the stocks were relentlessly used to force this policy on the people. The result was to supersede and render useless any functions the gilds or clubs had performed.

In these days, when the trade unions have in too many cases offered bitter opposition to the employment of ex-service men, after a short period of training, in industries in which they have not gone through the routine period of apprenticeship, it is only fair to qualify our condemnation of this seemingly unpatriotic obstinacy and prejudice, by remembering the historical tradition on which it is based. All throughout Europe the beginning of the modern economic system was marked by the forcible intrusion into trades of ex-soldiers and other vagrants. The Journeymen's Clubs and the Craft-Gilds were ruined by the process, and deprived of all liberty and dignity. The memory survives among the working classes, especially those old Journeymen's Clubs which managed to maintain a precarious existence all through the sixteenth, seventeenth and eighteenth centuries, and which appear to-day as craft-unions. The old clubs were destroyed by the interference of the State, which forced outsiders upon them; not unnaturally the modern trade unions fear that a similar fate may befall them. The sentiment may be, and is, very largely unreasonable; but one must in fairness recognise that from the standpoint of history, it has a certain justification in the unhappy incidents of Tudor tyranny.

Now, it was not only in England that the Tudor system and the activity of the Tudor justices of the peace forced "landless" men into the arts and crafts. In France and Germany the wars of religion at the end of the sixteenth and the beginning of the seventeenth century had a precisely similar effect. In those wars the countrysides were ravaged and the small towns largely destroyed. When at last, in 1648, the Treaty of Westphalia brought peace to Western Europe, at any rate from civil wars, the population of both France and Germany had diminished by one-half. And an immense proportion of the men who remained were houseless and homeless and workless. Hence, everywhere, the State had to step in and provide for their employment. In Germany the State was usually represented by little semi-independent princes. These simply seized the landless wanderers and turned them into serfs on their estates. The King of France, and the German independent towns, pursued a more enlightened policy. They took the vagrants into the towns and apprenticed them to the new merchant-capitalists who were everywhere growing up. Hence a new class of manual worker, quite unknown before, came into being; the vagrant who had been forcibly "apprenticed" or "hired" to an employer. This class was enormously numerous. It was their existence which made possible the undertaking of industries on a large scale in factories, or the cutting of canals and the making of roads. Previously, roads could only be made or repaired by the forced labour of peasants for two or three days in the year; but now gangs of workmen were available. It is not always remembered that the existence of such a population, not less than the invention of the steam-engine and of machines, was an essential condition precedent to the economic and legal changes of the Industrial Revolution.

Res Judicatæ.

Goods Lost *in Transitu*.

A tricky point in connection with the Carriers' Act, 1830, went as far as the House of Lords in *London & N. W. Ry. Co.*, v. *Ashton (J. P.) & Co.* (1920, A.C. 84). We hardly need say that the common law liability of carriers for goods lost during transit is excluded by s. 1 of the Carriers Act, 1830, where the goods exceed £10 in value, unless a declaration of their nature and value has been made by the consignor. In the present case three packages of furs, each of which exceeded £10 in value, were delivered by the consignors to the railway company for carriage from London to Belfast. No declaration of value was made. The goods were lost *in transitu*, there being no evidence as to whether they were lost on land or at sea. The defendants, of course, are not protected by s. 1 as regards loss at sea, but only as regard loss on land; they, however, relied on the section as a defence. The point then arose whether the goods must be presumed to be lost on land or at sea, since the question of liability would differ in the two cases. The House of Lords decided that *primâ facie* the carriers must deliver the goods consigned and carry them safely at their peril; if they allege any special defence such as s. 1 of the Carriers' Act, they must establish facts which bring them clearly within the protection of that defence; the onus of proof is on them. In the present case, therefore, the carriers must show that the goods were lost on land, and this they could not do. In the absence of such proof, their common law liability remained in full force, notwithstanding the consignor's omission to satisfy the requirements of s. 1 by declaring the nature and value of the goods.

Carrier's Defence of Defective Packing.

The House of Lords had also to consider recently another point of great importance as to the liability of carriers: *London & N. W. Ry. Co.*, v. *Hudson (Richard) and Sons, Ltd.* (1920, A.C. 324). The purchaser of certain calico goods lying at Birmingham requested the vendor to forward them to Manchester. The vendors, by a statutory agreement with the railway

company, made in accordance with the Rates Schedule of the Company's Railway Rates and Charges Order Confirmation Act, 1891, had private sidings where they performed the duty of loading and sheeting goods consigned in separate trucks from their sidings to the company for carriage elsewhere. They loaded and sheeted the goods in question and delivered them to the railway, receiving from them a consignment note acknowledging that the goods were received in good condition. The company charged the purchaser, on delivery at the other end, a rate which included loading and sheeting. As a matter of fact the sheeting was defective and the goods were damaged in consequence. The purchaser, who had no notice of the vendors' agreement with the railway, sued the company for damages *in transitu*. The question of liability is obviously difficult, since the purchaser's own agents—the vendors—had delivered the goods with defective sheeting to the railway. The Law Lords differed as to the legal position, but a majority, consisting of Lords Dunedin, Atkinson, and Buckmaster, held that the railway company was liable to the purchaser either (1) as common carriers, or else (2) under the contract contained in the consignment note. Lords Haldane and Phillimore dissented. The stumbling block in the case is the double agency of the vendors who are the purchaser's agents in despatching the goods at his request, but the railway's agents in loading and sheeting them under their private agreement with the railway. Apparently it was in their capacity as agents for the railway that they were acting when the defective sheeting was placed on the goods. But the point evidently raises subtle questions of legal relationships which different judicial minds inevitably answer in different ways.

Reasonableness of Conditions in a Commercial Contract.

One of the most troublesome of the many doubtful points which arise in the law of carriers relates to the reasonableness or otherwise of conditions attached by statutory carriers under statutory powers to the receipts of goods for carriage. In *O'Keefe* v. *G. W. Railway Co.* (1920, 123 L.T. 269) Darling, J., had to consider one of the commonest of these conditions, namely, a condition attached to the consignment note accepting goods for carriage, in these terms: "The company shall not be liable for loss from or damage or delay to a consignment, or any part thereof, unless a claim be made in writing within three days after the termination of the carriage of the consignment," and "The Company will not be liable for non-delivery of a consignment, unless a claim be made in writing within fourteen days after its receipt by the first contracting company." Such conditions avoiding legal liability unless a claim is made in a prescribed way are justly open to much suspicion. They practically amount to a forfeiture of rights by the party who is under obligation to obey the condition, if he does not do so; and both at common law and at equity the Court leans against a forfeiture. A condition forfeiting the *jus vindicationis*, or right of resort to the Law Courts, is also open to attack as a "repugnant" condition, one inconsistent with the very nature of a contract. The learned judge held that the condition in the present case was neither a forfeiture nor repugnant to the contractual basis nor otherwise unreasonable, and therefore was valid. But the case is clearly on the border line.

Reviews.

Income Tax.

A Treatise on the law of Income Tax. Designed for the use of the Tax-payer and his Advisers; with the Income Tax Acts appended. By E. M. Konstam, K.C. Stevens & Sons Ltd: Sweet & Maxwell Ltd. 35s. net.

This book, the learned author says, "is an attempt to provide a continuous and self-contained account of the law of Income Tax, for the information of the tax-payer and the public." Possibly the latter word is superfluous, for the tax-payer and the public are substantially the same; but the duplication of terms is a permissible way of emphasizing the wide importance at the present time of an acquaintance with the law of income tax. We use the word "acquaintance" rather than knowledge, for knowledge of the subject is a matter to which few, even under the best guidance, can hope to attain; the complication of the laws, depending partly on the statutory provisions, partly on the decisions of the Courts, are such that it is only an expert who can thread their mazes with any certainty and safety. But there is so much the more need for such a work as Mr. Konstam has prepared. After an opening chapter on Income Tax generally and its graduation, explaining the system of allowances for earned income and deductions for dependents introduced last year, he devotes ten chapters to an explanation of the systems of assessment under Schedules A to E, and in subsequent chapters states the law as to the persons liable to be assessed; as to exemptions and abatements in favour of particular Bodies and Institutions; as to super-tax; and as to the machinery for assessment and collection of the income tax and super-tax. The text of the Act of 1918, and of the relevant parts of the Finance Acts, 1919 and 1920 is printed in the Appendix, and this also contains the Inland Revenue Regulations as to super-tax, and the assessment and collection of income tax in the case of weekly wage earners.

The law of income tax, Mr. Konstam says, affords a perhaps unique instance of a body of law which purports to be contained in statutes, but which, in part, rests upon principles that are to be found only in the judgments of the Courts and of the House of Lords, while the statutory directions are often mere illustrations of those principles, and fail to illustrate them exhaustively. This statement appears to be substantially correct and it is natural, therefore, that the book should consist very largely of an exposition of the principles to be deduced from judicial decisions, and in the citation and discussion of these decisions it will be found both complete and clear. We may refer for instance, to the cases, such as *De Beers Consolidated Gold Mines* v. *Howe* (1906, A.C. 455), on the "residence" of a company for income tax purposes, or *Colquhoun* v. *Brooks* (14 App. Cas. 493), on the liability for profits made in trades carried on abroad: and the citation of reports has been brought up to the latest date possible, a prefatory note stating that the decision of the Court of Appeal in the *Dr. Barnardo's Homes* case (1920, 1 K.B. 468) has been affirmed by the House of Lords (1921, W.N. 104), and that *Blott's* case is under consideration there. But in referring to the latter case in the text (page 283), Mr. Konstam does not question the correctness of the decision of the Court of Appeal exempting bonus shares where there is no option to take payment in cash, from liability to income tax; indeed, he submits that the same principle applies where there is such an option, provided no cash payment has been in fact received. This question will shortly be elucidated by the decision of the House of Lords.

The book bears throughout its pages marks of current questions having carefully been kept in view, and it is a valuable guide to a branch of the law now very much under discussion.

Marine Insurance.

Arnould's Law of Marine Insurance. Tenth edition. By E. L. de Hart and R. I. Simey, Barristers-at-Law. Two vols. Stevens & Sons. £5 net.

"Arnould" shares with Scrutton on "Charter-parties," Benjamin on "Sale," and Carver on "Carriage by Sea," the distinction of being one of the indispensable classics in the library of every barrister or solicitor who essays a practice in the Commercial Court. The first edition appeared in 1848; its author, like the creator of so many other famous text-books, was an Indian High Court Judge. The ninth edition was published in 1914, so that the whole rich experience of the war in marine insurance law has remained to be harvested by the present editors in this tenth edition. Our readers will be familiar with the dual system of insurance against marine risks and war risks with its many consequent problems, which the war called into being. Numerous topics and articles in our volumes have endeavoured to elucidate the leading decisions on this interesting point. The rule of *causa proxima*, too, has been constantly discussed in the courts during the last seven years, and referred to in these columns. Our readers will find in their proper place, duly authenticated, in this edition of "Arnould" all the cases with which they are familiar; indeed, the book has been brought up to date in a thorough manner, and can be confidently recommended.

Local Government Law.

Haddon's Overseers' Handbook. Fourth edition. By W. H. Dumsday, Barrister-at-Law. Hadden, Bent & Co. 15s. net.

Hadden's Overseers' Handbook shares with that of Knight the reputation of being a very useful manual for all concerned with rating and the poor law. Mr. Dumsday has brought the present edition thoroughly up to date.

CASES OF THE WEEK.

House of Lords.

DENNIS *v.* **MIDLAND RAILWAY COMPANY.** 6th April.

Workmen's Compensation—"Accident"—Engine Driver—Death from Pneumonia—Chill due to going to work insufficiently clothed and without breakfast—Workmen's Compensation Act, 1906 (6 Edw. 7, c. 58), s. (1) (1).

An engine-driver had to take out his train timed to start at 5 a.m. It was the custom for a fellow workman to come round and knock him up. That morning he was not called till a quarter to five a.m. When called he rushed out with his clothes unfastened, without his great-coat, and was in the engine-shed five minutes after he was awakened, as he did not stop to get anything to eat. It was a wild, snowy morning, and bitterly cold. He caught a chill, was taken ill on his engine and died a few days later from pneumonia. His widow claimed compensation.

Held, there was no "accident" and therefore no injury by accident for which the employers could be held liable.

Appeal by the widow of an engine-driver from an order of the Court of Appeal in Ireland, reported 13 B.W.C.C. 542, setting aside an award for £300 in her favour, made by the Recorder of Londonderry in proceedings taken by her under the Workmen's Compensation Act, 1906.

At the conclusion of the arguments their Lordships reserved their decision.

Lord Finlay, in moving the appeal should be dismissed, after stating the facts, said it was plain on the Recorder's own finding of facts that the award

was erroneous. He found that the exposure on the engine caused pneumonia "and that the exposure was occasioned by the failure to knock him up at the usual time and his having to hurry to be in time for his train without being fully clothed or fed as usual." The liability to pay compensation arose under s. 1 of the Act—"if in any employment personal injury by accident arising out of and in the course of the employment is caused to a workman." The Recorder treated the failure to knock Dennis up in time and his consequent rush to the train without being fully clothed or fed as supplying the element of "accident" which was necessary to create liability under the Act. It was clear, however, that this did not arise in the course of the employment. The workman, when in his own house preparing to go to his work, was not in the course of his employment. The accident which caused the injury must arise in the course of the employment as well as out of it. All the events which the Recorder treated as constituting the "accident" happened before his employment had begun. There was here no "accident" of any kind in the course of his employment. What happened in the course of his employment was a natural consequence of prolonged exposure on a cold day without food or adequate clothing, and the fact that this was due to an accidental failure to call him in time at his house did not constitute "accident" in the course of the employment. The appellant relied greatly upon *Ismay, Imrie & Co.* v. *Williamson* (1908, A.C. 437), but that case, which was one of heat-stroke attacking a fireman, had really no application to the present, and was a decision on very special facts. The real cause of the pneumonia was, that owing to accidental circumstances occurring at his own house, this unfortunate man rushed off to his work without food and without proper clothing. The decision of the Court of Appeal was right.

Lord CAVE and Lord ATKINSON concurred in this judgment.

Lord SUMNER, in agreeing, said that as the Legislature had not thought fit to define the word "accident" as used in the Act, he inferred that the word was to be understood as plain men understood it. When the man came home ill, would any plain main have said that he had met with an accident or been injured by an accident? Certainly he should not have said so. There was no sudden attack, nor did the arbitrator find that the weather was unusually severe. No doubt what happened was lamentable, "untoward," "unintended," and "unlooked for," though if he had wished to make himself ill he could hardly have gone better about it. It might even be that there was "exceptional exposure," or that he had often faced a similar inclemency of weather with as little precaution and yet had taken no harm; so that the harm which he took on this occasion was exceptional in the sense that it had not happened before. For some reason it happened this time, nevertheless he could not call it an accident. On the ground that there was no accident and therefore no injury by accident the appeal failed.

Lord PHILLIMORE said that the doctor thought that pneumonia was brought on by the fact that the deceased man had departed from his usual habits on a particularly unfortunate day, and of an illness so naturally contracted he died in a few days. Assuming, but not deciding, that the catching of pneumonia might, in certain cases, be an injury due to accident within the terms of the Act, he found no grounds for holding that it was such an injury in the present case. He agreed the appeal failed.—COUNSEL, for the appellant: *E. S. Murphy*, K.C., *F. L. Brown*, K.C., and *McGuckin* (all of the Irish Bar); for the respondents: *The Attorney-General for Ireland* (Dennis Henry, K.C.), *Wylie*, K.C., and *Begley* (all of the Irish Bar) and with them *Sir John Simon*, K.C. (of the English Bar). SOLICITORS: *H. Z. Deane* for *T. E. Conaghan*, Dublin and Londonderry; *Lewin, Gregory and Anderson* for *Miller and Babington*, Londonderry.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

GITTUS *v.* INLAND REVENUE COMMISSIONERS.

17th March and 18th April.

REVENUE—EXCESS PROFITS DUTY—SET-OFF—LOSS IN BUSINESS DURING ACCOUNTING PERIOD—CHANGE OF OWNERSHIP IN BUSINESS DURING THAT PERIOD—EXTENT OF SET-OFF—FINANCE (No. 2) ACT, 1915 (5 & 6 Geo. 5, c. 89), s. 38, s-s. (3); s. 40, s-ss. (1), (2); Schedule 4, Part II, r. 5.

The appellant, who had been employed at a salary by his father in his father's business down to his father's death on 6th September, 1915, continued to carry on that business on his own account. During the accounting period from the 1st October, 1914, to the 30th September, 1915, the business suffered a loss, which made a deficiency compared with the pre-war standard of profits, and the appellant claimed to set off the proportion applicable to the accounting period. An application was made under Sched. 4, r. 5, that Part III of the Finance (No. 2) Act, 1915, should apply as if the business had not changed ownership. As against the excess profits duty payable by the appellant in respect of the succeeding accounts period, it was admitted that he was entitled under s. 38 (3) to set off the proportion of the loss applicable to that part of the accounting period in which the loss occurred, during which he was himself the owner of the business, but he claimed to be entitled to set off also the proportion of loss applicable to the part of the period during which his predecessor was the owner.

Held, that the appellant was not entitled under s. 38 (3) to set off the proportion of loss applicable to the time of his predecessor's ownership of the business, (1) because that sub-section, assuming that its operation was not affected by the application under rule 5, only entitled a person to set off a loss which was personal to himself, and (2) because that the sub-section, although included in Part III of the Act, was not by virtue of the application under Rule 5 in regard to that part of the Act, made to apply as if the business had not changed ownership, since the only provisions of that part of the Act which an application under Rule 5 caused so to apply, were those which related to the pre-war standard and the sub-section in question was not one of those provisions.

Decision of Court of Appeal (64 *Sol. J.* 208; 1920, 1 *K.B.* 563) *affirmed.*

Appeal from an order of the Court of Appeal, reported 64 SOL. J. 208; 1920, 1 K.B. 563.

The point for decision was whether in arriving at the amount payable for excess profits duty in respect of the profits of the business for the year or accounting period ending 30th September, 1916, the appellant was under the circumstances set out fully in the judgment entitled pursuant to s. 38 (3) of the Finance (No. 2) Act, 1915, to set off against his liability to excess profits duty for the accounting period the whole amount of a deficiency or loss sustained in carrying on the business during the accounting period from the 1st October, 1914, to 30th September, 1915. The facts fully appear from the judgment. Counsel for the respondents were not heard.

After consideration,

Lord CAVE delivered the opinion of their Lordships. The facts, he said, were as follows: The appellant's father, M. W. Gittus, carried on a business at Penistone for many years down to his death on the 6th September, 1915, and on his death the business passed under his will to his son, the appellant, who continued it without break or interruption under the name of "William Gittus & Son." The accounts of the business were made up yearly to the 30th September; and accordingly under the provisions of s. 38 (2) of the Finance (No. 2) Act, 1915, each trade year ending on the 30th September, commencing with that which ended on the 30th September, 1914, became an accounting period for the purposes of excess profits duty. In the trade year ending on the 30th September, 1914, during which the business was carried on by the appellant's father, the business produced a profit in excess of the pre-war standard of profits as ascertained for the purposes of the Act together with the statutory allowance of £200, and accordingly the estate of M. W. Gittus became on the passing of the Act chargeable with excess profits duty in respect of such excess. In the following trade year ending on the 30th September, 1915, during a part of which (being the period from the 1st October, 1914 to the 6th September, 1915) the business was being carried on by the appellant's father, and during the remainder of which (being the period from the 7th to the 30th September, 1915) it was conducted by the appellant, the business resulted in a loss, thereby occasioning a considerable deficiency of profit as compared with the pre-war standard and statutory allowance; and the share of such deficiency attributable to the portion of the trade year which elapsed before the death of the appellant's father was more than sufficient under the provisions of s. 38 (3) of the Act to extinguish the liability of his estate for excess profits duty. In the third trade year, ending on the 30th September, 1916, during which the appellant was alone entitled to the business, there was once more an excess of profit over the pre-war standard and statutory allowance; and it was in respect of the liability of the appellant for duty on this excess that the present dispute arose. The Commissioners of Inland Revenue in assessing the appellant to excess profits duty in respect of the year 1915-16 allowed him a set-off in respect of so much only of the deficiency of the preceding year as was attributable to the period during which he was himself carrying on the business, namely, from the 7th to the 30th September, 1915. The appellant appealed against this assessment to the General Commissioners, and contended that he was entitled under s-s. (3) of s. 38 of the Act to use the whole of the deficiency for the year 1914-15 (so far as not absorbed in extinguishing the liability of his father's estate to excess profits duty in respect of the previous year) for obtaining relief against the duty chargeable upon him for the year 1915-16, in which case his liability or duty would disappear. That contention found favour with the General Commissioners, who discharged the assessment, but on an appeal by the Commissioners of Inland Revenue that decision was reversed by Rowlatt, J., who restored the assessment. An appeal to the Court of Appeal was unsuccessful and thereupon the present appeal was brought. Three points were raised in argument on behalf of the appellant: (1) that this being a continuing business excess profits duty was levied on the excess profits from time to time derived from that business without regard to changes of ownership, and accordingly that in applying s. 38 (3) the business should be treated as a continuous whole and the owner for the time being of the business should be held entitled to relief as though he had carried on the business throughout. He thought that argument failed; (2) that the provisions of Rule 5 of Part II of the fourth schedule, together with the provisions of s. 38 (3), entitled the appellant to the set-off claimed. It was also suggested that Rule 6 of the same schedule referred to something other than the pre-war standard, but even if that were so it could not affect the meaning and scope of the 5th rule which, in his opinion, was limited to the question how pre-war profits were to be ascertained for the purposes of the Act. Therefore that argument failed also. The third point was founded on s. 40 (1) of the Act, which provided that the profits arising from a trade or business to which the Act applied were to be determined on the same principles as the profits and gains of a business would be determined for the purpose of income tax, subject to certain modifications. He thought that this rule was excluded by Rule 1 of Part I of the fourth schedule of the 1915 Act which expressly provided that the profits should be taken to be the actual profits arising in the accounting year, and the principle of computing profits by reference to any other year or an average of years should not be followed. In his opinion all three points failed, and he moved the appeal should be dismissed with costs.

Lords HALDANE, FINLAY, ATKINSON and SUMNER concurred in the appeal being dismissed.—COUNSEL, for the appellant: *Maugham*, K.C., and *Latter*; for the respondents: *Sir Gordon Hewart*, A.-G., and *Reginald Hills*. SOLICITORS: *Norman Hart* for *Carrington & Leonard*, Barnsley; *H. Bertram Cox*, Solicitor of Inland Revenue.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re **MARY DUCHESS OF SUTHERLAND, deceased: BECHOFF and CO.** *v.* **BUBNA.** Eve, J. 20th April.

ALIEN ENEMY—RIGHT TO SUE—PARTNER WITH FRENCH SUBJECTS—SEQUESTRATION—SEQUESTRATOR A PARTY—STATUTE OF LIMITATIONS.

An action was brought to recover a debt by a firm consisting of two French subjects and a German subject, and a sequestrator was subsequently appointed in respect of the property of the German plaintiff.

Held, that as the German subject was not residing nor carrying on business in an enemy State the action was maintainable, and the sequestrator was not a necessary party.

This was an action by the plaintiffs who traded under the name of Bechoff & Co., in Paris, to recover payment for goods sold and delivered to the late Duchess of Sutherland. The defendants were her executors. The action was commenced in October 1914, and one of the plaintiffs, David, was an alien enemy and a partner in the firm, the other two partners being French subjects. On the outbreak of the war David left France and went to Spain which was a neutral country, and under the French law a sequestrator of his property was appointed and he had been joined as a plaintiff to the action. The plaintiffs carried on business as costumiers and the goods were supplied between May, 1908, and May, 1911. The amount of the account was 5,555 francs, but by payments on account it had been reduced to 3,305 francs, the last payment on account bringing the plaintiffs within the proper time for suing. The duchess died on 25th May, 1912, and the writ was issued on 21st October, 1914. An application to stay proceedings on the ground that the plaintiff David was an alien enemy and that a sequestrator had been appointed came before Warrington, J., in February, 1915, and was refused on the ground that the plaintiff David was neither residing nor carrying on business in an enemy State. Counsel for the plaintiffs contended that the test of an alien enemy was not nationality but the place of business, that according to English law David could sue with the other partners, and that even if David was an alien enemy the plaintiffs were not precluded from suing. It appeared from the evidence that Mr. Hecht, one of the partners in the firm of Bechoff & Co., was originally a German, but that he served in the French army and was now a naturalized Frenchman.

EVE, J., said that having regard to the form which the pleadings had ultimately assumed the defence depended on the allegation that two of the plaintiffs at the date of the writ were alien enemies. It had been argued that the fact that they were of German nationality was sufficient to constitute them alien enemies, but that was not in accordance with the authority by which he was bound, namely, *Porter* v. *Freudenberg* (1915, 1 K.B. 857; 59 SOL. J., 216) which was approved by the Court of Appeal in *Tingley* v. *Muller* (1917, 2 Ch. 144). The defendants had failed to prove that either David or Hecht ever resided or carried on business in Germany at any material time, and they had therefore not succeeded in showing that they were alien enemies. The result was that they could sue in that court and obtain such judgment as they were entitled to. But it was said that that was not so, because as to the property of one of the parties a sequestrator had been appointed, and being a necessary party he was not made a party until after the Statute of Limitations had afforded a defence. But his Lordship was not at all satisfied that that was so. The plaintiffs had established that at the date of the writ they were entitled to maintain the action and the defendants had failed to show that at that date even if the sequestrator subsequently became a necessary party, the plaintiffs were not entitled to sue. There did not appear to be anything in this point, and having regard to the evidence it was clear that David was not a necessary party and therefore the defence which raised the question of the statute failed. There would therefore be judgment for the plaintiffs with costs of the action.—COUNSEL: *Clayton*, K.C., and *Giveen*; *Courthope Wilson*, K.C., and *Jolly*. SOLICITORS: *Cohen & Cohen*; *Stanley Hedderwick & Co.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Re **RIX: STEWARD** *v.* **LONSDALE.** Eve, J. 8th April.

WILL—CONTRACT FOR PURCHASE OF HOUSE BY TESTATOR—REPUDIATION OF SALE BY VENDORS BEFORE DEATH OF TESTATOR—SPECIFIC DEVISE OF HOUSE—NO GIFT OF PURCHASE MONEY—FAILURE OF DEVISE.

A testator devised and bequeathed to his grand-daughter a house which he had contracted to purchase for £700 and he directed that in case the purchase should not be completed in his lifetime the purchase money should be paid out of his general personal estate. The vendors before the death of the testator repudiated the sale to the testator and returned the deposit.

Held, that the grand-daughter was not a devisee of the house and in the absence of any gift of the purchase money she took nothing under the will.

This was an adjourned summons issued by the trustees and executors asking whether on the true construction of the will the sum of £700 ought to be raised out of the testator's estate and held by the plaintiffs upon the trust declared concerning a certain messuage contracted to be purchased and whether any proceedings ought to be taken in relation to the purchase. By his will dated 4th December, 1919, the testator, after appointing executors and trustees, devised and bequeathed to them a messuage known as Downing House, Teddington, "recently contracted to be purchased by me for £700 of which I have paid £70 as a deposit" in trust for his grand-daughter on her attaining twenty-one or marrying, and in the meantime to apply the income therefrom for her maintenance, education or benefit, and the testator directed that in case the purchase of the said messuage should not have been completed in his lifetime all purchase money for the same and all costs incident to the completion thereof should be paid out of his general personal estate; and the testator devised and bequeathed all the residue of his estate to his trustees upon trust for sale and division between his four children as therein mentioned. In March, 1919, a person acting as agent for the testator had commenced negotiating with the vendors for the purchase of the house in question and ultimately agreed to buy it for £700 and paid a deposit of £70. In August, 1919, a draft contract for the purchase was forwarded to the agent by the vendors' solicitors, but on 5th January, 1920, the vendors' solicitors wrote saying that they had not contracted to sell to the testator and that they understood that the agent was acting for the tenant of the house in question to whom they were willing to sell for £700, but not to a third party. On 30th January, 1920, the testator died, and in April, 1920, the vendors' solicitors returned the deposit having ascertained that the tenant was not the purchaser and said that negotiations must be at an end. The vendors were now willing to sell the house for £800 as a new contract and the mother of the grand-daughter was ready to find the further £100.

EVE, J., said that the direction in the will to pay the purchase money out of the general personal estate excluded the operation of the Real Estate Charges Act, 1877. The important moment of time to be considered with regard to the effect of the contract was the date of the death of the testator. At that date the testator in the present case was not bound by any contract and his executors could not now provide the moneys required for the purchase of the house out of the personal estate without the consent of the residuary legatees. The testator's grand-daughter was not therefore a devisee of the house under the will and in the absence of an express bequest she was not entitled to have the money which would have been applied in the purchase of the house given to her instead of the house itself. With regard to the second question, the court thought that no proceedings should be taken by the executors in relation of the purchase.—COUNSEL, *Greenland*; *Beebee*; *F. D. Morton*. SOLICITORS, *Bridgman & Co.*, for *Sadd & Bacon*, Norwich; *Gibbs, White & King*; *William Webb & Sons*, for *W. H. Tillet & Co.*, Norwich.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

In Re **WICKSTED'S TRUSTS.** Russell, J. 6th April.

VENDOR AND PURCHASER—EXECUTOR—PERSON AUTHORISED TO DISPOSE OF LAND—RESERVATION OF MINERALS—SANCTION OF COURT—TRUSTEE ACT, 1893 (56 & 57 Vict. c. 53), ss. 44 & 50—TRUSTEE ACT, 1893, ETC., AMENDMENT ACT, 1894 (57 Vict. c. 10), s. 3—LAND TRANSFER ACT, 1897 (60 & 61 Vict. c. 65), s. 2, s-s. 2.

An executor is a "trustee or other person" within s. 44 of the Trustee Act, 1893, and accordingly must obtain the sanction of the Court to a sale of his testator's land reserving the minerals.

In re Cavendish and Arnold's Contract, 1912, 56 SOL. J., 468, not followed.

This was a petition by an executor asking to be at liberty to dispose of certain lands of his testator reserving the coal mines and minerals under the lands, and the rights and power of and incidental to the working thereof, and to dispose of such coal mines and minerals and rights separately from the land. The testator had appointed the petitioner his sole executor and devised the lands for a term of 1,000 years, and subject thereto absolutely. The executor had not assented to the devise. The Trustee Act, 1893, s. 44, s-s. (1), as amended by the Trustee Act, 1893, Amendment Act, 1894, is as follows: "Where a trustee or other person is for the time being authorised to dispose of land by way of sale . . . the High Court may sanction his so disposing of the land with an exception or reservation of any minerals, and with or without rights or powers of or incidental to the working, getting, or carrying away of the minerals or so disposing of the minerals, with or without the said rights or powers, separately from the residue of the lands. Section 50 of the Trustee Act, 1893, provides "In this Act unless the context otherwise requires, the expressions 'trust' and 'trustee' include implied and constructive trusts, and cases where the trustee has a beneficial interest in the trust property, and the duties incident to the office of personal representative of a deceased person." Counsel for the petitioner referred to *In re Cavendish and Arnold's Contract* (*supra*). There Neville, J., held that an executor was not within the words "trustee or other person" in s. 44, and called the attention of the Court to the fact that s. 50 had apparently not been brought to the attention of that learned judge. If that decision was right the sanction of the Court to the proposed transaction was not necessary.

RUSSELL, J., after stating the facts said: Under s. 2, s-s. (2) of the Land Transfer Act, 1897, the petitioner as personal representative of the testator had full power to sell. A question has been raised with regard to the

decision of Neville, J., in *In re Cavendish and Arnold's Contract* (*supra*). If that decision is to be followed the petition was unnecessary. But neither in the note of the case in the *Weekly Notes* nor in the report in 56 SOL. J. 468, is there any reference to indicate that s. 50 of the Trustee Act, 1893, which contains the definition of "trust" and "trustee" was brought to the attention of Neville, J. It cannot be said that the clause is very grammatically expressed, but in my opinion it is clear that in using the words "trust" and "trustee" the legislature intended to include a person who was in the position of legal personal representative of a deceased trustee. That section was not brought to the notice of Neville, J., by counsel when the case was argued; no reference to the section was to be found in the registrar's note which had been looked at. In view of these facts I need not follow the decision of Neville, J., and accordingly I hold that the petitioner is within s. 44, and that it is necessary for him to come to the Court for sanction of the sale, and the order asked for may be made. COUNSEL, *Warwick Draper*. SOLICITORS, *Bell, Brodrick and Gray*.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

ROBINSON *v.* **MARSH**. McCardie, J. 19th April.

GAMING—CHEQUE GIVEN FOR LOSSES AT CARDS—"ACTUALLY PAY"—CONSIDERATION PARTLY GOOD—DIVISIBILITY—THE GAMING ACT, 1835 (5 & 6 W. IV, c. 41), s. 2.

Where a loser in a gambling transaction gives a cheque to the winner for the losses, and the winner pays the cheque into his banking account, and it is met by the loser's bankers on presentation, this is "actual payment" within s. 2 of the Gaming Act, 1835, and the loser can recover the amount from the winner.

Where part of the amount of the cheque represents a good consideration, the loser may recover notwithstanding that a portion only of the cheque represents an illegal consideration.

Dey *v.* Mayo 64 SOL. J., 240; (1920, 2 K.B. 346), *considered and applied.*

The plaintiff claimed to recover the amount of a cheque for £2,700 given to the defendant for losses at cards. The action was brought under s. 2 of the Gaming Act, 1835. In this amount of £2,700 there was included in the original cheque a sum of £15 which the defendant lent the plaintiff independently and this part of the cheque therefore formed a good consideration. The cheque was drawn by the plaintiff on his account at the Bank of Liverpool, was endorsed by the defendant and passed by him into his account at the London City & Midland Bank, and was duly met by the plaintiff's bank upon presentation. Section 1 of the Gaming Act, 1835, provides that every note, bill, or mortgage given for considerations arising out of illegal transactions, including notes, bills or mortgages for losses at cards, should be deemed to be given or made for an illegal consideration instead of being void as they had previously been by several previous statutes. Section 2 provides that in case any person should make, draw, give, or execute, any note, bill, or mortgage, for any consideration which previous statutes had made void, and such person should actually pay to any indorsee, holder, or assignee thereof the money thereby secured, the money so paid should be deemed to be paid for and on account of the person to whom such note, bill, or mortgage was originally given, and should be deemed and taken to be a debt due and owing from such person to the person who so paid such money, and should be recoverable by action at law.

MCCARDIE, J., said the action was framed on the assumption that *Dey* v. *Mayo*, 64 SOL. J., 240; [1920], 2 K.B. 346, was correct. The defendant had, however, raised two points, one of which was independent of the pending appeal to the House of Lords in that case. It had been submitted by the defendant (1) that there was no "actual payment" by the plaintiff within s. 2 of the Act; (2) that the section did not apply to a cheque of which a part only of the consideration was illegal and the residue valid. As to "actual payment" that point was not definitely raised in *Dey* v. *Mayo* (*supra*), but it seemed to be assumed. His lordship referred to a considerable number of cases to show that the word "bill" included cheque, and that payment of a cheque by a banker in the usual way was payment of a bill, and thus fell within the words "actually" pay of s. 2 of the Gaming Act. He, therefore, held that the plaintiff had paid as if in cash through his bankers. There remained the second point for decision, which was new, whether the plaintiff was debarred from recovering because a portion only of the cheque represented an illegal consideration. His lordship having considered the cases of bills or cheques given for illegal consideration, and where there had been a partial failure of consideration, held that in the case of an action under s. 2 of the Gaming Act, 1835, as the plaintiff did not sue upon an illegal security but claimed under a statute, that there was no reason for refusing to recognise a divisibility of the consideration for which the instrument was given. He accordingly gave judgment for the plaintiff for £2,685; the amount of the cheque for £2,700 less the £15 cash admittedly advanced by the defendant to the plaintiff.—COUNSEL, *J. P. Valetta* for the plaintiff and *T. Beresford* for the defendant. SOLICITORS, *Tarry, Sherlock & King*, for *Reuben Cohen*, Stockton-on-Tees; *Myers & Co.*

[Reported by G. H. KNOTT, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

THE IBIS VI. No. 1. 31st January and 21st March.

COSTS—TAXATION—ADMIRALTY ACTION—WITNESS—COMPENSATION FOR DETENTION ON LAND—MATE OF TRAWLER—LOSS OF EXCEPTIONAL EARNINGS—REASONABLE ALLOWANCE—DUTY TO TAKE EVIDENCE OF SEAFARING WITNESSES ON COMMISSION—R.S.C. ORDER LXV, r. 27 (9).

The mate of a trawler was detained on land for a month in order to give evidence in a collision case, the plaintiffs finding a substitute. He was remunerated by a share in the catch, and owing to exceptional circumstances the substitute earned and was paid £280 for a voyage of less than a month. The witness claimed this amount as compensation for detention, and the Registrar allowed it on a party and party taxation.

Held, that the witness was entitled to reasonable remuneration only, based on his average earnings, but not to the full amount he might possibly have earned, if he had gone to sea. If the detention of a seafaring witness is likely to prove long and expensive his evidence should be taken on commission, and he should be allowed to go unless his presence is indispensable at the trial.

Potter v. Rankin (*L.R. 5. C.P.* 518) *applied.*

Appeal by the defendants from a decision of the President of the Admiralty Division dismissing an appeal from the Registrar upon the taxation of a bill of costs. The action was brought to recover damages for a collision which occurred between two steam fishing trawlers on 5th January, 1916. The plaintiffs obtained judgment for £300 with costs, on 27th November, 1918, the hearing of the action having been fixed for that date. One of the necessary witnesses for the plaintiffs was one Burton, who had been mate of the trawler at the time of the collision, and an arrangement was made that he should remain in England to give evidence instead of serving as a mate on a Belgian trawler, the "J. Bails Maurieux," and that a substitute should be provided. During her voyage between 9th November and 3rd December, 1918, the "J Bails Maurieux" earned the sum of £4,703 13s. 8d., out of which the officers and crew were entitled to divide £3,928, the share earned by Burton's substitute being £280 11s. 5d. The plaintiffs thereupon paid this sum to Burton, as being the proper compensation measured by his loss of earnings for detention on shore. The Registrar allowed the payment on taxation, and the President held that he had a discretion to do so, with which he (the President) could not interfere. The defendants appealed. *Cur. adv. vult.*

The COURT allowed the appeal.

Lord STERNDALE, M.R., after stating the facts, said that the allowances paid to the nautical witnesses per day of their detention worked out as follows: steward £1 5s., master £7, mate £1 14s., deck hand £1, and chief engineer 17s. 6d. The amount paid to the witness was no doubt startling, but to a certain extent it was due to the startling gains made by some persons during and by reason of the war. The witness had taken an engagement as mate of a Belgian trawler, and was to be paid by a share in the catch. One consequence of the war was that the value of the catch had appreciated enormously, and therefore earnings based on it were out of all proportion to those made before the war. The witness by being unable to sail as mate of the trawler "J. Bails Maurieux," actually lost the sum of £280 11s. 5d., and the questions which arose were, were the plaintiffs bound to pay him that sum, and if so, could they charge it against the defendants as part of the costs of the action. The question of the detention of witnesses for the purpose of giving evidence was of greater importance in the Admiralty Division than any other division, though the rule on the matter, Order 65, r. 27, applied to all divisions. In the other divisions the witnesses were generally in the country, able to return to their ordinary avocations. But if nautical witnesses were allowed to join their ships and resume their ordinary avocations, the chances of their being able to be present at a trial on a date to be fixed in the future were small, and it had therefore always been held permissible to detain them on shore, and to pay them proper compensation, to be considered as costs of the action: *The Olive* (1 Swabey, 292). The rate of wages the witness was earning at the time was an important factor in ascertaining the proper amount of compensation, not as an absolute measure, but as a valuable guide (Roscoe's Admiralty Practice, 4th edition, p. 424). The actual amount of compensation was fixed by the registrar. It had been argued that the plaintiffs ought to have made a special bargain with the witness, but he (his lordship) was not at all satisfied that they could have made such a bargain, at any rate, to pay less than the sum the registrar might fix. Whether the litigant paying that sum could recover it as costs from his defeated opponent depended on one or two considerations. The witness must be one whom it was necessary to produce at the trial, and whom it was not reasonable to expect the litigant to examine on commission: *The Karla* (Brown. & Lush., 317), a decision of Dr. Lushington. But when he sought to charge his opponent with the expense of doing so, authority did not preclude the question whether he acted reasonably in incurring the expense. The answer to that question must depend on the importance of the evidence and of the case, which was not necessarily measured solely by the amount involved. No such question was raised before the registrar in the present case, and it must be taken that it was reasonable for the plaintiffs to detain the witness for the trial, and they were entitled to charge the proper expense of such detention against the defendants, the only question remaining was whether the registrar had allowed a reasonable amount to the witness. Speaking generally, that was a matter for his discretion, with which the

court would not interfere unless he had proceeded upon a wrong principle. He had decided that the compensation should be the amount he would have earned. He (his lordship) did not assent to this: the compensation should not depend on the result of an adventure undertaken during the time of detention. In the present case the trawler might have been lost on the voyage and no catch secured, and in that case the witness (apart from the question of insurance) would have earned nothing, and if the registrar's principle were logically applied, would be entitled to no compensation at all. The only direction that could be given was that the registrar must award the reasonable compensation payable to a person of the class of the witness, taking all the circumstances into account, and considering the wages which the witness was earning about the time of the detention, not as an absolute measure, but as an important indication and guide of what was fair. The fact that all persons were under an obligation to give evidence when called upon should also not be ignored. The case must go back to the registrar to award compensation to the witness and costs to the plaintiffs on the principles he (his lordship) had stated. The appellants had argued that the witness ought not to be paid more than the engineer. The reply was that the mate and the engineer were different and not in the same class of employees. It was a mate's wages and not an engineer's which were the guide. The appellants would have the costs of the appeal.

WARRINGTON, L.J., concurred, and YOUNGER, L.J., delivered a long judgment to the same effect, examining all the authorities, particularly *Potter* v. *Rankin* (L.R. 5 C.P. 518), *Smith* v. *Butler* (L. R. 19 Eq. 475), and *The Karla* (Brown. & Lush. 367), and observing that a reasonable allowance should be made on the footing that a witness's obligation to testify should not become a sacrifice on the one hand or a profit on the other.—COUNSEL, *Harold Stranger*; *H. C. Dumas*. SOLICITORS, *Downing, Handcock, Middleton & Lewis*; *Nicholson, Graham & Jones*, for *J. R. Gaulter*, Fleetwood.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court.—Chancery Division.

BROUGH *v.* **NETTLETON** P. O. Lawrence, J. 3rd and 4th March.

LANDLORD AND TENANT—PAROL TENANCY WITH OPTION TO PURCHASE—TENANT TAKES POSSESSION—OPTION PURPORTED TO BE EXERCISED IN WRITING—REFUSAL BY LANDLORD—STATUTE OF FRAUDS—PART PERFORMANCE—SPECIFIC PERFORMANCE.

Taking possession of property under a parol agreement of tenancy is an act of part performance which takes the tenancy agreement out of the operation of the Statute of Frauds and entitles the tenant to give evidence of the entire agreement.

Accordingly, where such a parol agreement contained an option to purchase, such option was good if properly exercised.

Specific performance of such an agreement to purchase constituted by the exercise of the option will be decreed, and the defendant will not be heard to say that such part performance must be a part performance of the agreement constituted when the option was actually exercised.

This was an action for specific performance of a parol agreement of tenancy with an option to purchase. The defendant was the owner of a freehold estate and had built 200 small houses thereon. Most of them were let verbally on yearly tenancies. Some, for longer periods, by agreements in printed form containing the usual lessee's covenants to pay the rent, rates and taxes and to keep the premises in repair. In August, 1917, the defendant verbally agreed with the plaintiff to let to the plaintiff one of the houses for 2½ years from 1st October, 1917, for £37 10s. a year, with the option to purchase for £500 at any time during the tenancy upon giving notice in writing of intention to do so. The plaintiff called the next day at the defendant's office and saw the clerk in charge and gave him the terms of the verbal agreement. The clerk in charge had no authority to grant leases. The clerk entered on one of the printed forms the agreement, the details of which were given to him by the plaintiff, including the option to purchase, and the plaintiff then signed the form which the clerk subsequently handed to the defendant. The defendant did not sign it but put it away with his papers. The plaintiff took possession of the house and remained in possession. On the 30th December, 1919, he wrote to the defendant and exercised the option to purchase for £500. The defendant denied the existence of the agreements, and said he had only verbally let the house to the plaintiff on a yearly tenancy for £37 10s. per year.

P. O. LAWRENCE, J., after stating the facts, said: I hold that the plaintiff's version of what took place between the plaintiff and the defendant in August, 1917, is the true one. The defence set up is that the agreement was not signed by the defendant and could not be enforced because of the Statute of Frauds. The plaintiff's answer to that is "part performance." In my judgment the taking possession of the property by the plaintiff is an act of part performance which entitles the plaintiff to give evidence of the entire parol agreement come to between him and the defendant in August, 1917, and that agreement contains the option to purchase the house for £500 at any time during the tenancy which is part of the agreement that was part performed by taking possession. It was urged on behalf of the defendant that the contract to purchase the house was not constituted until the notice exercising the option was given on 30th December, 1919, and that there must be part performance of that contract before the plaintiff can be entitled to relief, but that contention ought not to prevail in the circumstances of the case. There will be judgment for specific performance of the agreement for tenancy containing the option to purchase the property at any time during the term of 2½ years.—COUNSEL, *Roope R. Reeve*; *Gavin T. Simonds*. SOLICITORS, *Corbin, Greener & Cook*; *T. D. Jones & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

In Parliament.

House of Lords.

BILLS IN PROGRESS.

On 21st April the Matrimonial Causes Bill was considered in report, and the title altered by adding "and extending the grounds of divorce." An alteration was also made on Lord Buckmaster's motion, in clause 7 ("Proceedings for a decree of presumption of death") so as to enable a decree to be made if during the whole period of seven years "the applicant has been in *bona fide* ignorance of the existence of the defendant."

On 26th April the Agriculture (Amendment) Bill was passed and sent to the Commons.

BILL PRESENTED.

On 26th April Viscount Peel introduced the Education (Consolidation) Bill, and it was read a first time.

House of Commons.

BILLS IN PROGRESS.

The Coroners (Remuneration) Bill, as amended by Standing Committee D has been printed. It provides for an increase of remuneration to meet the increased cost of living, travelling, and otherwise. The increase of salary or fees will be fixed by agreement between the authority charged with payment and the coroner, and in default of agreement by the Home Secretary; but in the case of fees, the increase must be not less than 50 per cent.

BILL PRESENTED.

The Character Note Bill—"to make compulsory the giving of character notes," presented by Mr. Myers (Bill 80). (26th April.)

Questions.

HOUSE OF COMMONS.

LORD CHIEF JUSTICE.

Captain W. BENN (Leith) asked the Prime Minister for how long the office of Lord Chief Justice remained unfilled; and what was the reason for the delay in making the appointment?

The PRIME MINISTER: The office was vacated on the 7th March. The acceptance of the present Lord Chief Justice was received on the 11th April.

Captain BENN: Will the right hon. gentleman answer the second part of the question, as to the cause of the delay in making the appointment?

The PRIME MINISTER: It is a very important position, and, as my hon. friend knows well, it takes some people more time than others to make a selection.

Mr. HOGGE (Edinburgh, East): Were any conditions attached to this appointment?

The PRIME MINISTER: None whatever. (21st April.)

INCOME TAX.

Sir W. DE FRECE (Ashton-under-Lyne) asked the Chancellor of the Exchequer whether income-tax arrears for periods as long as two years ago are now being collected from temporary war employés, many of whom are unemployed or not in regular work; whether the Inland Revenue authorities are refusing to accept settlement by instalments even of a reasonable amount; and whether he will recommend these authorities to show such consideration to men making admittedly genuine offers of payment and who are not able to meet at once these income-tax claims which, in many cases, are presented long after the men have left the employment in which the taxable money was originally earned?

Lieut.-Commander YOUNG: I may remind my hon. friend that, as was recently stated by me in reply to a question by the hon. and gallant member for Dulwich (Sir F. Hall), it is the practice to acquiesce in reasonable arrangements for the payment of taxes in cases of genuine and proved inability to meet the demands of the revenue at the due date. I have no information as to the cases to which my hon. friend refers, but if he will furnish me with particulars to enable them to be identified I will arrange for the matter to be looked into. (21st April.)

COMPANIES (PARTICULARS AS TO DIRECTORS) ACT.

Sir R. THOMAS asked the President of the Board of Trade whether he is aware that in forty-five cases exemptions were granted in 1919 from the provisions of Section 2 (2) of the Companies (Particulars as to Directors) Act, 1917; whether any and, if so, how many were granted in 1920; and what were the classes of cases in which these exemptions were made and the reasons therefor?

Sir W. MITCHELL-THOMSON: The answer to the first part of the question is in the affirmative. During the year 1920, 207 applications were received and exemption was granted in eighty-two cases falling within the three following classes, all the directors being British-born subjects:—

(1) Companies the names of which substantially disclosed the names of the Directors;

(2) Companies having a large issued capital the names of which described the nature of the business carried on by the company;

(3) Companies not carried on for profit. (21st April.)

New Orders, &c.

New Rules of the Supreme Court.

UNEMPLOYMENT INSURANCE ACT, 1920.

RULES MADE BY THE RULE COMMITTEE OF THE SUPREME COURT FOR REGULATING APPEALS AND REFERENCES TO THE HIGH COURT UNDER THE UNEMPLOYMENT INSURANCE ACT, 1920, SEC. 10.

1. Every appeal under Proviso (1) of sub-section (1) of Section 10 of the Act from a decision of the Minister shall be by way of Notice of Motion to a single Judge of the King's Bench Division of the High Court nominated by the Lord Chancellor (hereinafter referred to as "the Judge"), and may be brought on questions of law, or of fact, or of mixed law and fact.

2. The Notice of Motion shall be in the form No. 1 set out in the schedule hereto, and shall state the grounds of appeal, and the day named in the Notice for the hearing of the Motion shall be not less than 21 days after the service of the Notice.

3. An appeal from a decision of the Minister given before the date upon which these Rules come into operation may be brought at any time within six weeks after that date, but save as aforesaid all appeals shall be brought within 21 days of the date on which notice of the decision is given by the Minister to the party desirous of appealing.

4. The Notice of Motion shall be served upon all parties to the decision and upon the Minister.

5. Where an appeal has been brought against a decision of the Minister any person (other than a person served with the notice of appeal) who claims to be affected by the decision may apply to the Judge for leave to intervene in the appeal and upon such application the Judge may make such order as he thinks fit. If leave is given to any person to intervene that person shall from the time at which such leave is given be deemed to be a party to the appeal, but shall not be entitled to require or receive any notice or other document served or required by these Rules to be served before he became a party unless the Judge otherwise directs.

6. In any proceedings under these Rules, the Judge may make any amendment necessary to enable him to decide the substantial and real question sought to be raised by the Appeal.

7. The evidence on the Appeal may be given either by affidavit or *viva voce* or partly by one way and partly by the other. Provided that if any party intends to rely on any evidence by affidavit they or he shall ten days at least before the hearing deliver or send by post to the other party a copy of any affidavit intended to be used or in default shall not be allowed to use the same except by special leave of the Judge.

8. Any party may within four days after receipt of a copy of any affidavit intended to be used as in Rule 7 mentioned give to the other party a notice requiring the deponent to be produced at the hearing for cross-examination and, unless the deponent is so produced, his affidavit shall not be used unless by special leave of the Judge.

9. Any party may give notice to any other to produce any document or documents at the hearing of the Appeal. Any party may give to any other notice to admit facts or documents.

10. The decision of the Judge shall be embodied in a certificate to be signed by the Judge at or after the hearing of the appeal and the original thereof shall be filed in the Crown Office and a copy thereof sent by the Crown Office to the Minister and to the parties respectively.

11. No costs of any proceedings shall be allowed to either party unless the Judge shall in any case by special order allow such costs.

12. Any of the times limited by these rules may be extended or reduced by the Judge.

13. The ordinary practice and rules of the King's Bench Division (except the practice as to interrogatories but including the practice as to amendments, discovery, inspection of documents or property, examination of witnesses in and out of Court, compelling attendance of witnesses, evidence, postponing the hearing and service of proceedings) shall in so far as the same are not inconsistent with these Rules apply to proceedings under these Rules.

14. All documents which by these Rules are required to be served upon any party shall also be served upon the Minister.

15. Any interlocutory applications authorised by these Rules or which may be necessary in the course of the proceedings may be made by summons intituled in the same manner as the Notice of Motion in the form in the schedule to these Rules to a Master of the King's Bench Division whose decision shall be subject to an appeal to the Judge.

16. Any question referred by the Minister under proviso (ii) of sub-section (1) of Section 10 of the Act shall be so referred by way of an issue in the form No. 2 set out in the schedule hereto and upon any such reference the persons in respect of whom the question for the decision of the Minister has arisen shall be deemed to be the parties to the issue.

17. Upon any reference under the last preceding Rule a person (not originally a party to the issue) claiming to be interested in or affected by the question referred by the Minister may apply for leave to intervene in the reference in the same manner as a person may apply to intervene in an appeal.

18. All the provisions of these Rules with reference to appeals shall apply, in so far as they are not inconsistent, to references in the same manner as they apply to appeals.

19. The issue shall be prepared by the Minister and a draft of the same shall be delivered or sent by post to the parties, who shall return the same approved or with any suggested alterations within fourteen days after the same shall have been delivered to him or ought in the ordinary course of post to have been received by him. If the draft issue is not returned by any party within such fourteen days the same shall at the expiration of that time be deemed to have been approved by that party. If the party suggests any alteration in the form of the issue to which the Minister does not agree the form shall be settled by one of the Masters of the King's Bench Division on an application for that purpose.

20. Within fourteen days after the issue is approved or settled the Minister shall deliver or send by post to the parties particulars in writing in a concise form of the facts and grounds on which he intends to rely at the hearing of the issue.

21. Within fourteen days after the receipt of the particulars referred to in Rule 20 every party shall deliver or send by post to the Minister particulars in writing in a concise form of the facts and grounds on which that party intends to rely at the hearing of the issue. In default thereof the party shall be deemed to admit the facts and grounds alleged in the Minister's particulars.

22. Within twenty-one days after the delivery or posting of the particulars referred to in Rule 20 the Minister shall set down the issue for hearing in the Crown Office at the Royal Courts of Justice in a list to be kept for that purpose and shall forthwith deliver or send by post to the parties notice that he has so entered the same.

23. Upon the hearing of a reference the Judge shall have power to draw inferences from the facts set forth in the issue and in the particulars and shall determine all questions arising thereon.

24. Service of any document required by these Rules to be served on the Minister shall be effected by serving the document in question upon the Solicitor to the Ministry of Labour at 3, Richmond Terrace, Whitehall, London.

25. Any application to the Judge or a master under these Rules shall be by summons.

26. Nothing in these Rules shall be construed to affect any right vested in the Crown by virtue of the Royal Prerogative.

27. In these Rules "th Act" means "The Unemployment Insurance Act, 1920" and the "Minister" means the "Minister of Labour."

28. These Rules may be cited as the Unemployment Insurance Act Rules, 1921.

And we the said Rule Committee hereby certify that on account of urgency the said Rules should come into operation on the 20th day of April, 1921, and we hereby make the said Rules to come into operation on that day as Provisional Rules.

Dated the 11th day of April, 1921.

Birkenhead, C.	*Chas. H. Sargant*, J.
Sterndale, M.R.	*P. Ogden Lawrence*, J.
Henry E. Duke, P.	*E. W. Hansell.*
R. M. Bray, J.	*C. H. Morton.*
A. T. Lawrence, J.	*Roger Gregory.*

SCHEDULE.

No. 1.

In the High Court of Justice.
King's Bench Division.

In the matter of the Unemployment Insurance Act, 1920,
and
In the matter of an application by
for a decision of the Minister of Labour,
and
In the matter of an appeal from a decision of the Minister of Labour.

NOTICE OF APPEAL.

TAKE NOTICE that the High Court of Justice, King's Bench Division at the Royal Courts of Justice, Strand, London, will be moved at the expiration of 21 days from the service upon you of this notice, or so soon thereafter as Counsel can be heard, by Counsel for
for an order that the decision of the Minister of Labour given on the
day of whereby t was decided that
may be set aside (*or varied*) and that (*state order required*)
And further take notice that the grounds of this appeal are :—
Dated this day of , 19 .

(Signed.) By the party appealing or by his Solicitor.

To :—The above-named A.B.
&
C.D.
and to the Minister of Labour.

No. 2.

In the High Court of Justice.
King's Bench Division.

In the matter of the Unemployment Insurance Act, 1920,
and
In the matter of an application by A.B. & C.D. for a decision of the Minister of Labour,
and
In the matter of a reference by the Minister of Labour.

ISSUE.

Referred to the Court for decision pursuant to Section 10 (1) (proviso ii) of the above Act. Whereas a question has arisen for the decision of the

Minister of Labour as to
And whereas Section 10 (1) (proviso ii) of the above Act provides that the Minister may if he thinks fit instead of himself deciding any such question refer the question for decision to the High Court. Therefore let the same be decided accordingly.
Dated the day of
(Signed.) For the Minister of Labour.
A.B.
C.D.
(Applicants).

INDEMNITY ACT, 1920.

RULES MADE BY THE RULE COMMITTEE OF THE SUPREME COURT FOR REGULATING APPEALS TO THE COURT OF APPEAL UNDER THE INDEMNITY ACT, 1920, SECTION 2, FROM DIRECTIONS OR DETERMINATIONS OF THE TRIBUNAL IN ENGLAND OR IRELAND.

We, the Rule Committee of the Supreme Court propose to make the following rules:—

1. Every appeal to the Court of Appeal from any direction or determination of the Tribunal made or given in England or Ireland under proviso (1) of Section 2 (1) of the Indemnity Act, 1920, shall be to the Court of Appeal in England by way of Notice of Motion.

2. The Notice of Motion shall be in the form set out in the Schedule hereto, and shall state the point or points of law by the direction or determination on which the appellant feels aggrieved and the day named in the Notice for the hearing of the Motion shall be not less than 21 days after the service of the Notice.

3. An appeal from a direction or determination of the Tribunal given before the date upon which these Rules come into operation may be brought at any time within six weeks after that date, but save as aforesaid all appeals shall be brought within 21 days of the date on which the direction or determination is given or made.

4. The Notice of Motion shall be served upon all parties to the direction or determination.

5. In any proceedings under these Rules, the Court of Appeal may make any amendment necessary to enable it to decide the substantial and real question sought to be raised by the Appeal.

6. The party appealing shall within four days after the service of the same leave with the proper officer of the Court of Appeal a copy of the notice of appeal to be filed, and such officer shall thereupon set down the appeal by entering the same in a special list of appeals, and it shall come on to be heard according to its order in such list, unless the Court of Appeal or a judge thereof shall otherwise direct, but so as not to come into the paper for hearing before the day named in the notice of appeal.

7. Any party may give notice to any other party to produce any document or documents at the hearing of the appeal. Any party may give to any other party notice to admit facts or documents.

8. The decision of the Court of Appeal shall be embodied in an Order and the original thereof shall be filed in the Crown Office and a copy thereof sent by the Crown Office to the Tribunal and to the parties respectively.

9. Subject to the foregoing provisions of these Rules the Rules of Order LVIII. of the Rules of the Supreme Court and any other Rules for the time being in force with respect to appeals from the High Court to the Court of Appeal shall so far as practicable apply to and govern all appeals under proviso (1) of section 2 (1) of the Indemnity Act, 1920.

10. These Rules shall apply to all directions or determinations of the Tribunal given or made in England or Ireland.

11. In these Rules the expression "the Tribunal" means the Tribunal referred to in section 2, sub-sections (4) and (5) of the Indemnity Act, 1920.

12. These Rules may be cited as the Rules of the Supreme Court (Indemnity Act), 1921.

And we, the said Rule Committee, hereby certify that on account of urgency the said Rules should come into operation on the 20th April, 1921, and we hereby make the said Rules to come into operation on that day as Provisional Rules.

Dated the 11th day of April, 1921.

Birkenhead, C. — *Chas. H. Sargant*, J.
Sterndale, M.R. — *P. Ogden Lawrence*, J.
Henry E. Duke, P. — *E. W. Hansell.*
R. M. Bray, J. — *C. H. Morton.*
A. T. Lawrence, J. — *Roger Gregory.*

SCHEDULE.

In the Court of Appeal.
In the Matter of the Indemnity Act, 1920.
and
In the Matter of a Claim by
A. B. - - - - - Claimant
against
C. D. - - - - - Respondent
for payment or compensation,
and
In the Matter of an appeal from a direction or determination of the [*naming the Tribunal*].

NOTICE OF APPEAL.

TAKE NOTICE that the Court of Appeal at the Royal Courts of Justice, Strand, London, will be moved at the expiration of 21 days after the service upon you of this notice, or so soon thereafter as Counsel can be heard, by Counsel on behalf of the above-named
for an Order that the direction or determination of the [*naming the Tribunal*] given or made on the day of , 19 , whereby it was directed or determined that
may be set aside (*or* varied) and that [*state order required*].

And further take notice that the point [*or* points] of law by the direction or determination on which the appellant feels aggrieved are:—
[*State the point or points of law.*]

Dated this day of , 19 .
(Signed) *By the party appealing or by his Solicitor.*

To the above-named C. D.

Orders in Council.

THE EMERGENCY REGULATIONS.

These Regulations made by Order in Council of 1st April are printed in the *London Gazette* of 5th April. See *ante*, page 446.

REVOCATION OF A DEFENCE OF THE REALM REGULATION.

It is hereby ordered that Regulation 39a shall be revoked.
22nd April. *Gazette*, 22*nd April.*

[Reg. 39a required the consent of the Board of Trade for an application for the transfer of the register of a British Ship to a port outside the U.K.]

JUDICIAL COMMITTEE FEES.

An Order in Council alters the Council Office fees and publishes the altered list in the following Schedule:—

SCHEDULE.

LIST OF COUNCIL OFFICE FEES CONTAINED IN SCHEDULE C. II TO THE JUDICIAL COMMITTEE RULES, 1908, AS AMENDED BY ORDER IN COUNCIL OF THE 23RD MAY, 1916, AND BY ORDER IN COUNCIL OF THE 9TH MARCH, 1921.

	£ s. d.
Entering Appearance	0 10 0
Amending Appearance	0 5 0
Examining proof print of Record with Certified Record at the Privy Council Office (chargeable to Appellant only)	
per diem	2 0 0
half a day	1 0 0
Lodging Petition of Appeal	2 0 0
Lodging Petition for Special Leave to Appeal	2 0 0
Lodging any other Petition	1 0 0
Lodging Case	1 0 0
Setting down Appeal (chargeable to Appellant only)	2 0 0
Setting down Petition for Special Leave to Appeal (chargeable to Petitioner only)	2 0 0
Setting down any other Petition (chargeable to Petitioner only)	1 0 0
Summons	1 0 0
Committee Report on Petition	1 10 0
Committee Report on Appeal	3 0 0
Original Order of His Majesty in Council determining an Appeal...	4 0 0
Any other Original Order of His Majesty in Council	2 0 0
Plain Copy of an Order of His Majesty in Council, ...	0 5 0
Original Order of the Judicial Committee	1 10 0
Plain Copy of Committee Order	0 5 0
Lodging Affidavit	0 10 0
Certificate delivered to Parties	0 10 0
Committee References	2 0 0
Lodging Caveat	1 0 0
Subpœna to Witnesses	0 10 0

Taxing Fee 6d. for each pound allowed, or a fraction thereof, up to £300, and one per cent. beyond that sum, calculated at the rate of 5s. for each £25, or a portion thereof.
9th March. *Gazette*, 18*th March.*

SEA-FISHING INDENTURES OF APPRENTICESHIP.

An Order in Council prescribes a new form of Indentures of Apprenticeship to the sea-fishing service made on 2nd after the 9th day of March, 1921, except that any Indentures of Apprenticeship to the sea-fishing service made before the Superintendent at the Port of Grimsby shall either be in the new form or in the form prescribed by the Schedule to the Order in Council, of 19th October, 1908.
9th March. *Gazette*, 15*th March.*

EMERGENCY POWERS ACT, 1920.

THE COAL (EMERGENCY) DIRECTIONS, 1921.

The Board of Trade, in exercise of the powers conferred upon them by the Emergency Regulations, 1921, and of all other powers enabling them in that behalf, hereby direct as follows:—

PART I.

LOCAL AUTHORITIES.

PART II.

HOUSEHOLD OR DOMESTIC.

3. The supply of coal for consumption or otherwise in any dwelling-house or in a building adjacent to or connected with a dwelling-house and occupied or used as part thereof, or in any premises used or occupied for residential purposes, shall be subject to the provisions contained in this Part of these Directions.

4. It shall not be lawful without the previous consent in writing of the local authority or its duly authorised officer, which consent may be general or special, but, if general, must be with the assent of the Secretary,

(*a*) To purchase, obtain, take delivery of, or in any way acquire more than 1 cwt. of coal in any week for consumption or otherwise in any premises coming within the scope of this Part of these Directions;

(*b*) To purchase, obtain, take delivery of, or in any way acquire any coal for consumption or otherwise in such premises as aforesaid where the quantity of coal available for consumption in such premises exceeds 5 cwts.

5. No colliery, factor, coal merchant, coal dealer, or other person whatsoever shall, without the previous consent in writing of the local authority or its duly authorised officer, which consent may be general or special, but, if general, must be with the assent of the Secretary,

(*a*) sell, supply, deliver, or in any way dispose of coal for consumption or otherwise in any premises coming within the scope of this Part of these Directions in excess of 1 cwt. in any one week;

(*b*) sell, supply, deliver, or in any way dispose of coal for consumption or otherwise in such premises as aforesaid where the quantity of coal available for consumption in such premises exceeds 5 cwts.

The provisions of this Article shall not apply to coal sold, supplied, delivered or otherwise disposed of by a colliery, coal factor, coal merchant, or coal dealer to a coal factor, coal merchant or dealer in coal.

6.—(*a*) Any person may be required by the local authority or its duly authorised officer to register with a named coal merchant or coal dealer for any supply of coal under this Part of these Directions, and in such case shall only acquire his supply from the merchant or dealer with whom he is registered;

(*b*) The local authority for the purposes of this Part of these Directions shall be the local authority of the district where are situate the premises in respect of which coal is required.

PART III.

INDUSTRIES AND BUSINESSES.

7. The consumption of coal in premises to which this Part of these Directions applies, that is to say, in any factory, workshop, or other business premises, shall be restricted so that not more than 50 per cent. of the weekly average quantity of coal consumed in the four weeks last preceding the date of these Directions coming into force may be consumed in any week after such date, saving as may hereinafter in these Directions be provided:

Provided always that where it is shown to the satisfaction of the local authority that the said weekly average does not afford a fair criterion of the quantity normally consumed in any such premises, regard may be had to the quantity consumed in such premises for the week in the year 1920 most nearly corresponding in date to that in which the consumption is to be regulated hereunder and such quantity may be deemed to be the weekly average for the purposes of these Directions.

13—(*a*) No coal shall be supplied or acquired for consumption or otherwise upon any such premises as aforesaid unless a permit in writing shall first have been granted by the local authority in respect of such premises, stating the quantity of coal that may be supplied and acquired for consumption thereon.

(*b*) Before any such permit may be granted a return must have been furnished as provided in Article 12 hereof.

PART IV.

COAL STOCKS.

PART V.

SHIPMENT.

PART VI.

GAS MANUFACTURE.

22. All persons who supply gas, whether under statutory authority or otherwise, shall use the coal required for the production of gas in such a manner as to effect the greatest possible saving in the consumption of the coal.

PART VII.

LIGHTING, HEATING AND POWER.

26. All lights of the following classes and descriptions shall be extinguished and such lights shall not be lighted at any hour except as provided in Article 27 hereof:—

(*a*) Sky signs, illuminated facias, illuminated advertisements and other lights used on, in, or about any premises for the purpose of advertisement or display;

(*b*) Lights used inside any shop for the purpose of advertisement or display, other than lights maintained solely for the protection of property.

27. It shall be the duty of local authorities to provide that the consumption in their respective districts of gas and electricity for any public lighting shall be reduced to the minimum that may be deemed necessary, provided that such public lamps as the Chief Officer of Police directs to be kept in use for the public safety shall be maintained as he may direct.

PART VIII.

GENERAL.

33. Any person who contravenes any of the provisions of these Directions or who neglects or fails to comply with any requirement or obligation imposed on him by or in virtue of these Directions, shall be guilty of a summary offence against the Emergency Regulations, 1921. The expression "person" in these Directions includes any body of persons, whether corporate or unincorporate, and the expression "shop" has the same meaning as in the Shops Act, 1912.

36. These Directions may be cited as the Coal (Emergency) Directions, 1921, and shall come into force on the 2nd day of April, 1921

1st April. *Gazette, 5th April.*

[We have already printed the Supplementary Directions: *ante* p. 496.]

Food Control Orders.

THE STOCKS OF FOOD (RETURNS) ORDER, 1921. [*S.R. & O.*, 1921, No. 347].

1. Every person engaged in the production, manufacture, purchase, sale, distribution, transport, storage or shipment of any stocks of any of the articles mentioned in the Schedule hereto shall from time to time as and when required by or under the authority of the Food Controller make accurate returns showing—

(*a*) the quantity of such stocks in his possession, custody or control;

(*b*) the place in which the stocks are situate;

(*c*) such other particulars as may be required.

2. Returns required under this Order shall be made in such form and within such time, and shall be verified in such manner, as the Food Controller may direct, and shall be sent to the Statistical Department, Board of Trade, 68, Victoria Street, S.W.1, or to such other address as may be required.

3. The Cattle and Meat (Returns) Order, 1917, the Milk (Returns) Order, 1917, and the Condensed Milk (Returns) Order, 1920, are hereby revoked but without prejudice to any proceedings in respect of any contravention thereof. [*S.R. & O.*, 1917, Nos. 767 and 776, and 1920, No. 738.]

4. This Order may be cited as The Stocks of Food (Returns) Order, 1921, and shall come into force on the 22nd March, 1921.

22nd March.

THE SCHEDULE.

Cereals:—
Grains, beans and peas, flour, meals and offals.
Animal feeding stuffs:—
Oilseed cakes, meals and raw materials.
Meat—frozen, chilled or canned.
Bacon, hams and lard (including compound lard).
Fish—canned, cured or frozen.
Cheese.
Butter.
Margarine.
Condensed milk.
Eggs (including liquid and dried eggs).
Rabbits, poultry and game.

ORDER CONFERRING CERTAIN POWERS ON INSPECTORS OF WEIGHTS AND MEASURES IN ENGLAND AND WALES AND AUTHORISING THEM TO PROSECUTE OFFENCES BEFORE COURTS OF SUMMARY JURISDICTION. [*S.R. & O.*, 1921, No. 400].

1. In England and Wales every Inspector of Weights and Measures and every other person performing the duties of an Inspector of Weights and Measures is hereby authorised to prosecute any offence under the Ministry of Food (Continuance Act, 1920, occasioned by any breach of the Tea (Nett Weight) Order, 1917, or the Bread Order, 1918 [*S.R. & O.*, 1917, No. 318, and 1918, No. 547].

2. The Orders dated 11th June, 1917, 26th June, 1918, and 9th July, 1920 [*S.R. & O.*, 1917, No. 538; 1918, No. 762, and 1920, No. 1260], conferring certain powers on Inspectors of Weights and Measures and authorising them to prosecute offences before Courts of Summary Jurisdiction are hereby revoked, but without prejudice to any proceedings commenced before 31st March, 1921, under the authority thereby conferred.

31st March.

Orders have been made revoking the following:—

S.R. & O., 1917, No. 1163.	Butter (Distribution) Order, 1917.
S.R. & O., 1919, No. 1196.	Imported Butter (Restriction) Order, 1919.
S.R. & O., 1920, No. 117, and 1921, No. 75.	Butter Order, 1920, as amended.
S.R. & O., 1920, No. 721.	Butter (Labelling) Order, 1920.
S.R. & O., 1920, No. 1357.	Butter (Ireland) Order, 1920.
S.R. & O., 1920, No. 1338.	Butter (Cold Storage) (Ireland) Order, 1920
S.R. & O., 1920, No. 2056.	Butter (Prices) (Ireland) Order, 1920.
S.R. & O., 1918, No. 618.	Cheese (Distribution) Order, 1918.
S.R. & O., 1920, No. 722.	Cheese (Labelling) No. 2 Order, 1920.
S.R. & O., 1917, No. 1233, and 1919, No. 375.	Ships' Stores Order, 1917.
S.R. & O., 1917, No. 1201.	Bacon, Hams and Lard (Distribution) Order, 1917.
S.R. & O., 1918, No. 409.	Bacon (Prohibition of Export) Order, 1918.

S.R. & O., 1918, No. 321.	Prevention of Corruption Order, 1918.
S.R. & O., 1917, No. 317, and 1918, No. 489.	Food Hoarding Order, 1917, as amended.
S.R. & O., 1920, No. 112.	Frozen Pig Carcases Order, 1920.
S.R. & O., 1919, No. 1648.	Milk (Use of Churns) Order, 1919.
S.R. & O., 1918, No. 1604.	Seed Potatoes Order, 1918.
S.R. & O., 1918, No. 797.	Bacon, Ham and Lard (Registration of Dealers) (Ireland) Order, 1918.
S.R. & O., 1920, No. 2057.	Bacon and Ham (Prices) (Ireland) Order, 1920.
S.R. & O., 1918, No. 798.	Fish (Registration of Dealers) (Ireland) Order, 1918.
S.R. & O., 1917, No. 1138.	Food Control Committee for Ireand (Powers) Order, 1917.
S.R. & O., 1919, No. 754.	Food Control Committee for Ireland (Transfer of Powers) Order, 1919.
S.R. & O., 1918, No. 1414, and 1919, No. 60.	Irish Returns Order, 1918, as amended.
S.R. & O., 1918, No. 400.	Notice in Shops (Ireland) Order, 1918.
S.R. & O., 1919, No. 1572, and 1920, No. 466.	Potatoes (Export from Ireland) Order, 1919, as amended. [22nd March.
S.R. & O., 1919, No. 1706, and 1920, No. 2185.	The Potatoes Order, 1919. [31st March.

The following Orders have also been issued:—

S.R. & O., 1921, No. 438.	The Divisional Officers (Powers) Order, 1921.
S.R. & O., 1921, No. 403.	The Bacon, Ham and Lard (Sales) Order, 1921. [31st March.

Ministry of Labour Orders.

The following Orders have been made under the Unemployment Insurance Act, 1920:—

The Unemployment Insurance (Directions to Committees) Regulations, 1921: dated 7th March.

[*Gazette*, 22nd March.

The Unemployment Insurance (Courts of Referees) (Amending) Regulations, 1921, amending the Regulations of 1920: dated 29th March.

[*Gazette*, 15th April.

Liquor Control Orders.

The *London Gazette* of 24th April contains the following:—

Order (Amending and Consolidating) of the Central Control Board (Liquor Traffic) for the Welsh Area.

Order (Amending and Consolidating) of the Central Control Board (Liquor Traffic) for the London Area.

Order (Amending and Consolidating) of the Central Control Board (Liquor Traffic) for the Midlands and Staffordshire Areas.

General Order (Amending and Consolidating) of the Central Control Board (Liquor Traffic).

All are dated 25th April, and come into force on 2nd May. By the General Order the Credit Protection clause is repeated.

Board of Trade Orders.

THE GERMAN REPARATIONS (RECOVERY) (No. 1) ORDER, 1921.

The Board of Trade, in pursuance of the powers conferred upon them by Section 5, sub-section 1, of the German Reparations (Recovery) Act, 1921, and of all other powers enabling them in that behalf, upon the recommendation of a Committee constituted under Section 5, sub-section (2) of the said Act, hereby make the following Order:

1. This Order may be cited as the German Reparations (Recovery) (No. 1) Order, 1921.

2. Any article of the following description if imported into the United Kingdom before the 15th day of May, 1921, shall be exempt from the provisions of the said Act, that is to say, any article in respect of which it is proved to the satisfaction of the Commissioners of Customs—

(*a*) that a contract was entered into before the 8th day of March, 1921, and

(*b*) that a sum of not less than 20 per cent. of the purchase price was irrevocably paid before the said 8th day of March, 1921, in pursuance of such contract, or,

(*c*) that the physical possession and property in the article the subject of such contract had passed to some person other than a German national prior to the said 8th day of March, 1921.

7th April. *Gazette* 8*th April.*

THE GERMAN REPARATIONS (RECOVERY) (No. 2) ORDER, 1921.

1. This Order may be cited as the German Reparations (Recovery) (No. 2) Order, 1921.

2. The provisions of Section 4 of the said Act shall be extended so as to include contracts for resale which were entered into by any importer before the 8th day of March, 1921.

7th April. *Gazette, 8th April.*

GERMAN REPARATION RECOVERY (No. 6) ORDER, 1921.

1. This Order may be cited as the German Reparation Recovery (No. 6) Order, 1921.

2. Any article of the following description shall be exempt from the provisions of the said Act, that is to say, any article which is proved to the satisfaction of the Commissioners of Customs and Excise to have been produced or manufactured in the Saar Basin as defined by Article 48 of the Treaty of Versailles.

21st April. *Gazette, 22nd April.*

[For Orders 3, 4, and 5, see *ante*, p. 496]

ALIENS AND KEY INDUSTRIES.

Whereas by sub-section (1) of Section 11 of the Aliens Restriction (Amendment) Act, 1919, it is enacted that during a period of three years from the passing of that Act it shall not be lawful for a former enemy alien, either in his own name or in the name of a Trustee or Trustees, to acquire (*inter alia*) any interest in a key industry or any share or interest in a share in a company registered in the United Kindgom which carries on any such industry.

And whereas by sub-section (3) of Section 11 of the said Act the expression "key industry" is defined as meaning any industry included in a list declared by the Board of Trade to be a list of key industries for the purposes of the said section:

Now, therefore, the Board of Trade, in pursuance of the powers conferred upon them by the said section, and of all other powers enabling them in that behalf, do hereby declare that the list set out in the Schedule hereto shall be a list of key industries for the purposes of the said section.

The SCHEDULE above referred to.

(1) The manufacture of synthetic organic dyestuffs, colours and colouring matters;

(2) The manufacture of organic intermediate products used in the manufacture of synthetic organic dyestuffs, colours or colouring matters.

6th April. *Gazette, 8th April.*

PATENTS OF GERMAN NATIONALS VESTED IN CUSTODIAN.

Whereas the Board of Trade did by Order dated the 19th July, 1920, impose certain limitations, conditions, and restrictions upon British patent rights restored to German nationals.

And whereas it is expedient to more particularly define the meaning of the expression "restored application" used in that Order.

Now, therefore, the Board of Trade do hereby order and direct as follows:—

The expression "restored application," as defined in Clause 1 (ii) of the Order of the Board of Trade dated 19th July, 1920 (*S.R. & O.*, 1920, No. 1336), shall be deemed to include all applications filed in the United Kingdom by German nationals for patents which when granted will bear date prior to the 10th January, 1920.

12th March. *Gazette, 15th March.*

PATENTS OF AUSTRIAN NATIONALS VESTED IN CUSTODIAN.

Whereas the Board of Trade did by Order dated the 9th November, 1920, impose certain limitations, conditions and restrictions upon British patent rights restored to Austrian and Bulgarian Nationals:

And whereas it is expedient to more particularly define the meaning of the expression "restored application" used in that Order;

Now, therefore, the Board of Trade do hereby order and direct as follows:—

The expression "restored application" as defined in Clause 1 (ii) of the Order of the Board of Trade dated 9th November, 1920 (*S.R. & O.*, 1920, No. 2110), shall be deemed to include all applications filed in the United Kingdom by Austrian nationals for patents which, when granted, will bear date prior to the 16th July, 1920.

12th March. *Gazette, 15th March.*

Societies.

The Barristers' Benevolent Association.

Lord Justice Younger, who presided at the annual general meeting of the Barristers' Benevolent Association on Wednesday, in the Inner Temple Hall, referred, says *The Times*, to the many failures in the profession and the miserably inadequate grants the association had to make to deserving cases. Only about a fourth of the practising members of the bar subscribed to the funds, and the association should be better known and better supported. Many barristers had been reduced to great poverty through illness and other unavoidable causes, and the widows were in the greatest need of assistance. The association had lately interested itself very much in providing for the education of the children of barristers who had fallen by the way.

The report (the adoption of which was seconded by Mr. J. F. P. Rawlinson, K.C., M.P., and carried) stated that the grants had been increased by a sum of £404, and amounted to £3,695. The total expenditure of every kind was £4,744, as against £4,315 for the year 1919. There were ninety-five new subscribers.

The new committee of management, the list of which will be found (*ante* p. 478) was proposed by Mr. D. M. Kerly, K.C., seconded by Mr. A. G. Roby, K.C., and elected; and Mr. T. R. Hughes, K.C., in moving a vote of thanks to the old committee, suggested that those who were fortunate enough to have fat briefs might well allocate a proportion of the fee to the funds of the association.

City of London Solicitors' Company.

ANNUAL MEETING.

The annual meeting of the City of London Solicitors' Company was held on Wednesday, at the Guildhall, the Master, Mr. Sydney C. Scott, taking the chair. Among those present were Mr. T. H. Wrensted (Senior Warden), Mr. E. Burrell Baggalay (Junior Warden), Sir Homewood Crawford (Senior Past Master), Mr. John C. Holmes (Past Master), Mr. G. L. F. McNair (Immediate Past Master), Mr. J. Montague Haslip, B.A. (Senior Steward), Mr. Harry Knox, B.A. (Junior Steward), Mr. F. P. D. Botterell, C.B.E., Mr. A. R. Dearman, B.A., LL.B., Mr. J. R. Pakeman, C.B.E., C.C., Mr. G. Stanley Pott, Mr. A. C. Stanley Stone, C.C., Mr. Hugh D. P. Francis, M.C., M.A., and Mr. E. J. Stannard (Members of the Court), with Mr. Albert S. Hicks (Hon. Auditor) and Mr. Arthur Cummings (Clerk).

The report stated that amongst the more important matters which had engaged the attention of the court during the past year were the following: (A) the Law of Property Bill, (B) the regulations existing in the Chancery Pay Office, (C) the Commercial Arbitration Courts in the City of London, (D) certain questions affecting the profession arising under the Income Tax Acts, (E) the practice with regard to the reduction of capital of joint stock companies, (F) the form of dividend warrants, (G) a Ministry of Justice, and (H) the unsatisfactory state of the practice of insurance companies with regard to their liability under fire policies subsequent to a contract for sale but prior to the actual completion.

LAW OF PROPERTY BILL.

The Law of Property Bill had been very carefully considered by a special committee as well as by the full court, and a copy of a resolution of a general meeting protesting against the proposal in the Bill to extend the area of compulsory registration of title was forwarded to the Secretary of every law society in England and Wales, with the request that it should be brought before the members of the respective societies for consideration. In the latest revise of the Bill it was provided that no extension of compulsory registration should take place until after 10 years from the passing of the Act. In view of the modification of the Bill in committee, it was thought advisable to defer further action until its final shape was decided upon.

FIRE INSURANCE POLICIES—PURCHASE OF BUILDINGS.

The court had had under consideration the difficulties which solicitors experienced with regard to fire insurance policies in carrying out the purchases of buildings, from the fact that the majority of the fire insurance offices declined to indemnify a purchaser in the event of a fire taking place after the sale contract was signed (notwithstanding that the liability for reinstatement rested with him after the contract), unless notice of the contract had been given to the insurance company, and that, inasmuch as a certain amount of time necessarily elapsed before the abstract of title was delivered and the purchaser had an opportunity of ascertaining what insurances existed, the premises, so far as the purchaser was concerned, were uninsured, unless he reinsured under a separate policy. Having regard to these considerations, the court communicated with the principal insurance companies, and submitted the following clause, with the request that it should be adopted in future: "If at the time of loss or damage to any building hereby insured the insured shall have contracted to sell his interest therein, and the purchase shall not have been, but shall thereafter be, completed, the purchaser, on the completion of the purchase, if and so far as he is not otherwise insured against such loss or damage, shall be entitled to the benefit of this policy, so far as it relates thereto, without prejudice to the rights and liabilities of the insured or the company under the policy in the meantime." Practically the whole of the tariff offices in London were communicated with, with the result that it was ascertained that eight offices had already inserted such a clause in their policies, while twelve other companies agreed to do so in future, and four undertook that they would give the benefit of the clause to clients of members of the company.

The Master, in moving the adoption of the report, said that the court had had very considerable difficulty in dealing with the Law of Property Bill, because the Bill itself had met at the outset with considerable opposition from a certain section of the conveyancing Bar, an academical and scholastic section, who made various difficulties with regard to part 1 of the Bill, with the result that that part had been modified in certain particulars. It would, however, he thought, be admitted that, on the whole, the provisions of the Bill were a distinct improvement on the existing practice and if they were carried into effect they would certainly simplify the ordinary practice of conveyancing. It must be remembered that the bulk of conveyancing work was done by the solicitors. They did, every day, conveyancing which was much more important than that done by the academic Bar. It had been agreed by all the provincial law societies and by the Law Society that opposition to the Bill would, in fact, not be offered provided that portion remained which provided that the county councils' veto was not to be exercised for ten, which was, practically, eleven years. By that time the effect of the operation of the Bill would be such that it would be found that the extension was by no means necessary.

Mr. T. H. Wrensted (Senior Warden) seconded the motion. He observed that it was a matter of considerable satisfaction that the membership of the Company had been kept up and had increased so well as had been the case, which was largely due to the great energy displayed by the clerk of the Company. He was told that the Company's library was very much used, so much so, indeed, that at times there was considerable difficulty in getting books. It was satisfactory to know that the lending library had been such a complete success.

Mr. Albert S. Hicks (Hon. Auditor) moved the adoption of the accounts.

Sir Homewood Crawford (Hon. Treasurer), in seconding the motion, said the Company was in a satisfactory financial condition; but, although this was the case, it must not be forgotten that the annual dinner was in the future, and unfortunately, the expenses in connection with such festivals had increased enormously—expenses of catering, printing, stationery, and everything of that kind. It had been found therefore that it was utterly impossible to carry on the Company's affairs in strict accordance with the articles unless the annual subscription was raised. The articles provided that there should be an annual banquet, and that unavoidably meant considerable expense. But it was important that the Company should maintain its traditional hospitality. The banquet was the one opportunity that the solicitors of the City of London had of meeting each other, and he thought it had been and would continue to be of very great benefit to the Company. The Company offered, in addition to the dinner, the facilities of the library, and it was hoped that the number of its lectures would be increased, all of which added to the expenses of the Company.

The Master observed that the court had decided that the annual subscriptions of members must be raised as from the 1st January, 1922, to three guineas.

The motion was adopted.

THE LONG VACATION.

Mr. Oswald S. Hickson had given notice to move as follows: "That, in the opinion of this Company, the first method of relieving the very great congestion in the law courts is by a drastic reduction of the various vacations."

The Master said it was understood that the Lord Chancellor proposed to deal with the question to the extent of making further arrangements for the trial of actions in the long vacation. At the dinner of the Company in February last, he had contemplated saying something upon the question of the shortening of the long vacation, but, he had thought it hardly fair to invite distinguished judges to a convivial meeting of that kind and then to raise a controversial question.

Mr. Hickson then moved his resolution. He said that he had been tempted to bring the subject forward by some remarks of the Master of the Rolls at the banquet. The Master of the Rolls congratulated the Company upon its vigour and energy and he presumed the Master of the Rolls wished that vigour and energy to continue Every solicitor knew how great was the difficulty which arose from the length of time that elapsed before an action could be brought to trial. There was no need for statistics, the Lord Chancellor had given them in the House of Lords and had said that measures were being taken to alleviate, as far as possible, what was approaching a great public scandal. The courts were only available for suitors during 180 days in one year, and during that time the judges were travelling all over the country trying petty cases which might have been tried much easier under different circumstances and at less expense. He did not anticipate that solicitors were opposed to his resolution. His experience as a practising solicitor was that the clients ascribed the delay to the fault of the solicitors, and although the solicitors endeavoured to convince them to the contrary, ninety-nine out of a hundred did not believe them. He could not see what objection there could be to the curtailment of the long vacation. It would not come from the solicitor branch of the profession. Solicitors, as a class, did not take a long vacation. If they could spare the time they could not spare the money, and if they could spare the money they could not spare the time. The argument was used that eminent barristers would never be got to take judgeships unless they were assured of a long vacation. He did not believe it for one moment. He was perfectly certain that if the long vacation were reduced to five or six weeks and the other vacations to ten days each, there would be eminent barristers ready to fill the position. But, if they would not take judgeships, there were eminent lawyers not only in the barristers' profession from whom a selection might be made. The objection, in reality, came from the barristers' profession. It was a very peculiar privileged profession, and it had a very large vested interest, and that largely consisted in the long vacation. The barristers' profession consisted of a small minority who were getting the loaves and fishes and a very large majority who were scrambling for the fragments which remained. The minority knew that they could take their holidays and no one would interfere with their clients. He had spoken to members of the barristers' profession, both of the senior bar and of the junior bar. The majority of the junior bar were very strongly against the long vacation, but certain members of both the junior and the senior bar, who had to work very hard during term, wished for a long rest. His reply was that the solicitors did not object to any one taking a vacation, but they very much objected that the whole business of the courts should be stopped because certain barristers wanted to take a long vacation. Another point had to be remembered. The litigation of the country was mainly carried on by that very able body of men known to them as managing clerks. They

did a large amount of work and undertook great responsibility, and they were very badly paid. One of the reasons they were badly paid was that during three or four months of the year the litigation part of a solicitor's practice was not paying, so they had to bear their share of the loss during that particular time. He urged that the Company should approach the Law Society with regard to the matter. It was a matter which they in the City felt very strongly and he urged upon the meeting that something ought to be done. They should also go to the General Council of the Bar, so that the matter might be thrashed out. If the profession did not perform the vacations the public would do it for themselves, and there would be no vacation at all. The general feeling was that the courts ought to be open every day in the year to the public. He did not agree in that, but he thought that the public had a very great grievance against the lawyers at the present time.

Sir Homewood Crawford appealed to the meeting to consider whether it would be well to pass the resolution, in view of the fact that the Lord Chancellor has spoken of steps which were about to be taken to remedy the matter. This meant curtailing the long vacation, and it would be better to wait and see the effect of what was done. It might appear somewhat immature to pass the resolution.

Mr. Hickson said the proposal of the Lord Chancellor simply tinkered with the question of the long vacation. It was that, where the two sides agreed to the trial of an action during the long vacation, it should be tried. His experience was that it was extraordinarily difficult to bring that agreement about.

Mr. Collins seconded the motion.

Mr. Botterell opposed the motion. He said that in large solicitors' offices it was obviously necessary that there should be a long vacation. They were up to the neck in work during term time and it was only during the long vacation that they were able to attend to the getting out of bills of costs and other matters apart from litigation.

Mr. Haslip spoke to the same effect.

Mr. Wrensted said the courts were for the benefit of the public, and their convenience must be considered before that of any one else. There had been too much studying of the convenience of judges and counsel and solicitors. He was strongly of opinion that they ought to consider what was best for the convenience of the public.

The motion was agreed to in the following terms: "That in the opinion of this Company the first method of relieving the very great congestion in the law courts is by a reduction of the various vacations."

ELECTIONS TO COUNCIL, &c.

Mr. F. M. Guedalla and Mr. R. Rochester Pusey were elected as members of the court, in place of Mr. R. S. Fraser and Mr. J. R. Pakeman, C.B.E., C.C., who retired under the rules. Mr. Albert S. Hicks was reappointed Hon. Auditor, Sir Homewood Crawford, Hon Treasurer, and Mr. Arthur T. Cummings, Clerk.

Is Super-Tax Payable on the Personal Allowance?

Under the Finance Act, 1920, it is provided that, in ascertaining the assessable income of an individual for income tax, there shall be allowed in the case of "earned income" a deduction of a sum equal to one-tenth of that income, but not exceeding £200. Further, speaking broadly, an individual who has a wife living with or maintained by him is entitled to a similar deduction of £225. This is known as the personal allowance. But it is also provided that in estimating the total income of anyone for super-tax the amount of any earned income shall be taken to be the full amount of that income without the deduction of any allowance. There is no similar provision, however, with respect to the personal allowance, and the question has arisen whether, in the circumstances, for the purpose of the assessment to super-tax, the amount of the personal allowance ought not to be deducted from the total income.

Upon this subject the following letter from Lord Wrenbury appeared in *The Times* of the 18th inst.:—

Sir,—Public attention ought, I think, to be called to the fact that in assessment for super-tax the Special Commissoners of Income Tax deny to the taxpayer the allowances and relief granted by ss. 17 to 23 of the Finance Act, 1920. These allowances (they write) "relate to income-tax only and are not admissible deductions in computing total income for assessment to super tax." I have not the assurance, without having heard the matter argued, to make an equally positive statement to the contrary, but I do say that the question is not so easily disposed of as the Commissioners seem to think.

In some recent correspondence with the Commissioners I have referred them to the sections which in my judgment bear upon the matter and have asked them to refer me to those provisions of the Acts which they think support their contention. In reply they write:—

> The super-tax for any year is chargeable on the "total income" from all sources for the previous year estimated in the same manner as the total income from all sources is required to be estimated in a return made in connection with any claim for a deduction from assessable income . . . (*vide* s. 5 (1) of the Income Tax Act, 1918, as amended by s. 32 and the third schedule of the Finance Act, 1920).

> The allowances provided for by ss. 18 to 22 of the Finance Act, 1920 . . are on the other hand deductions to be made from the individual's income in order to ascertain the amount on which he is to be charged to income-tax (s. 17 (1) of the Finance Act, 1920), and the fact that super-tax is an additional duty of income-tax does not override the special provisions relating to super-tax including the section quoted above by which super-tax is imposed on the *total* income of the previous year.

They underline the word "total."

The fact is that, so far from super-tax being chargeable by s. 5 (1) of the Act of 1918 on the "total income," that section is not a charging section at all. It is a section of computation for the purposes of s. 4. The latter is the charging section. It contains, it is true, the words "total income," but only for the purpose of defining the person who is to be charged "in respect of" his income. To find how he is to be charged, whether upon his total income or upon part of it, it is necessary to look elsewhere. I am not aware of any section which imposes super-tax on the total income. The tax is nowhere imposed on the income, much less on the total income. It is imposed on the taxpayer "in respect of" his income. Section 17 (1) of the Act of 1920 discriminates between the "total income" and "the amount of the income on which he [the taxpayer] is to be charged to income-tax." Section 5 of the Act of 1918, to which the Commissioners refer, itself, so far from charging the total income, directs by s.s. 3 (*a*) and (*b*) deductions from the total income. The question is whether the Act of 1920 does not direct further deductions.

The matter stands thus:—The super-tax of to-day is created by s. 4 of the Act of 1918 by the words "an additional duty of income tax." It is charged "in respect of" the income of the taxpayer. In addition to the original duty of income-tax, the Act therefore creates "an additional duty of income-tax." The Act of 1920 includes income-tax and super-tax alike in a fasciculus of clauses headed "Part II, Income Tax." In the same fasciculus are included ss. 17 to 23, on which the question arises. Section 17 enacts how "the taxable income" is to be calculated "for the purpose of ascertaining the amount of the income on which he [the taxpayer] is to be charged to income-tax." Why does this enactment as to "taxable-income" not apply to the additional as much as to the original duty of income tax? If the Commissioners are right there are two "taxable incomes"—the one for the original and the other for the additional duty of income-tax. Where is the justification for this? Except where the Act expressly provides for a difference.

There is a justification in one case in which the Act does expressly provide for a difference, and it is a case most instructive for the present purpose. Section 15 (4) of the Act of 1920 provides that "in estimating the total income of any individual for the purpose of super-tax" the earned income allowance (which is one of the allowances under that Act) shall not be deducted. There is no similar provision as to the other allowances. Upon

ordinary principles of construction the allowance excluded would, but for the words of exclusion, have been included. Why are not the other allowances as to which there are no words of exclusion included?

There is an argument which might be used, but which, as the Special Commissioners have not advanced it to me, I may perhaps assume that they recognize as unsound. But I may as well mention it. It might be said that for purposes of super-tax the Act allows tax free the first £2,000, and for the purposes of other income-tax allows smaller sums, and that these smaller sums are covered by the larger sum. The answer, of course, is that the two things are in character totally distinct. The £2,000 tax free is a provision absolute, not contingent. It fixes a rate, and nothing more. It applies to every payer of super-tax. The allowances under ss. 17 to 23 are allowances contingent upon certain circumstances—*e.g.*, that the taxpayer is married, or has dependent relatives or children, and so on. The purpose of the one is to fix a rate: that of the other is to ease certain burdens of certain persons. If the Commissioners are right, the burden is not eased to the amount provided by the Act. For the £225 personal allowance, or, say, the £63 for two children, are liable to super-tax, and the taxpayer is charged super-tax upon £288 (the aggregate of these two sums); and inasmuch as his assessment for super-tax will be larger by this £288 than it would otherwise be, he will be out-of-pocket by super-tax on £288 at the highest rate (say, 4s. in the pound) on which he is chargeable to super-tax. Where is there any indication in the Act that he is to be super-taxed on his allowances—that he is not to have 20s. in the pound on the allowances which the Act gives him?

The taxpayer is liable to income-tax under two heads, the one additional to the other. The whole question is whether in arriving at the "taxable income" the Act has not directed that with one exception (that as to earned income) the same process shall be followed as regards both the original and the additional duty, and that when the "taxable income" has been fixed there shall be applied to the several cases a rate of taxation "in respect of" the income, fixed as regards the original duty of income-tax by s. 14 and as regards the additional duty of income-tax by s. 15 of the Act of 1920.

The Act directs the computation of the total income for the purposes and in the manner directed. Such computation is equally necessary whether the taxpayer is to be taxed in respect of the whole of it or of a defined part of it. The question whether the allowances are to be deducted for super-tax is not concluded by any words in the Act to the effect that he is to be super-taxed on his "total income." There are, so far as I know, no such words in the Act. I trust that I have at least established that the contention of the Special Commissioners that by some words to that effect in the Act super-tax "is imposed on the total income of the previous year" cannot possibly be maintained.

Your obedient servant,

WRENBURY.

A Novel War Memorial.

A grove of forest trees is to be planted on Wimbledon Common as a war memorial for Wandsworth and Wimbledon. Miss Agar, the landscape gardener of the Metropolitan Gardens Association, has prepared the scheme, for which five acres on the Putney Vale side of the common, between Stag's-lane and Beverley Brook, have been set apart. The site of the memorial grove commands some fine views.

"The memorial is for the future," Miss Agar has explained to a representative of *The Times* (*Times*, 25th inst.), "and will probably be seen at its best in about 150 years. The grove will be laid out in a circle consisting of five rings of forest trees, crossed by two avenues bordered by English oaks. The avenues have been arranged to secure the most beautiful views, and are not equal segments of the circle. The inner ring will also be of English oaks. While the forest trees, which are planted forty feet apart are growing, it is necessary to give them company to protect them from draughts. Quick-growing "nurses" or "guardians," such as Japanese larch, white and black poplar, spruce and silver fir, will, therefore, be planted among them and these in about ten years' time will be thinned. Foot-rides of grass will wind in and out, planted at intervals with blocks of flowering trees and shrubs. In about thirty years, when the forest trees will have grown sufficiently to need no protection, the guardian trees will have gone, and in about eighty years the flowering trees also will be swept clear, and the forest trees will have the place to themselves. The memorial will then resemble a classical grove. The critical time will be during the next twenty years, when the thinning of the guardian trees will be going on."

New Auction Mart.

The new place of sale for real estate in the City, provided through the Auctioneers and Estate Agents' Institute, for the use of members of that body, was opened on Wednesday by the Lord Mayor.

The premises are in Queen Victoria-street, nearly opposite the office of *The Times*, and were purchased at auction last summer. Extensive alterations, not yet completed, have been made in the building, and a total expenditure of about £40,000 has been already incurred. The new mart is controlled by a separate company, known as the London Auction Mart, Limited. The accommodation includes eleven sale rooms, one of which, on the top floor, will seat 300 persons. There is a fast electric lift. The hall and other portions of the building are panelled in oak.

The secretary of the new mart is Mr. Henry C. Jefferies, and the activities of the Institute now embrace, besides the work of the headquarters of the 4,000 members, in Russell-square, branch offices at Newcastle-upon-Tyne and Liverpool, and the College of Estate Management in Lincoln's Inn.

Companies.

North British & Mercantile Insurance Company, Limited.

At a meeting of the General Court of Directors, held on Friday, 22nd April, it was agreed to recommend a dividend for the year 1920 of £2 15s. per share, less tax, payable half on 14th May, and half on 11th November.

The dividend for the year 1919 was at the rate of £2 7s. 6d. per share, less tax.

The Solicitors' Law Stationery Society, Limited.

The Thirty-second Annual General Meeting of Shareholders of the Solicitors' Law Stationery Society, Ltd., was held at the registered offices, 104/7 Fetter Lane, London, E.C.4, on Tuesday, 19th April, 1921, Mr. Robert Chancellor Nesbitt in the chair.

The Chairman, in rising to move the adoption of the Report and approval of the Accounts, referred to the late Mr. William Arthur Sharpe who had occupied the chair on similar meetings for the last ten years, mentioning what a loss had been suffered by the Society and how much his great experience and wise judgment had been missed by the Board.

The Report and Accounts having been taken as read, the Chairman pointed out that the turnover had increased from £164,088 in 1919 to £229,759 in the year under review, an increase of £65,671, the largest increase in turnover during one year that the Society has ever experienced. He stated that the increase of business largely took place in the early part of the year, in the latter half the Society's business had suffered in the same way as nearly all other businesses through depression. The profits amounted to £27,582 against £30,158 in 1919, a decrease of something over £2,500. It was accounted for by the falling off of business he had referred to. He stated that the Directors recommended that a dividend of 20 per cent. less income tax be paid in respect of the year 1920 against a similar dividend free of income tax paid in respect of the year 1919. The dividend and consequent bonuses to customers and staff would absorb the sum of £23,520.

Two purchases had been made in the year, one a small Law Stationer's business in the City and the other the well-known publication called "The Solicitors' Journal" which was established in 1857. He mentioned that he had looked at the first number of the paper and found that the project of such a newspaper was first discussed at the Metropolitan and Provincial Law Association Meeting held in Birmingham in October, 1855. At a meeting of the same body, held in Liverpool in October, 1856, it was decided to form a limited company to carry out the project. The original Memorandum of Association was signed at Liverpool by five Provincial and two Metropolitan solicitors. In the first issue of the Journal, which appeared on the 3rd January, 1857, it was stated that the objects of the Journal were to secure for the solicitor the recognition of his fair rights and proper social character and position. He thought that through all the years this Journal had done what it could to help solicitors, and the Directors felt that the purchase of the Journal would be of considerable benefit to the Society, and that the purchase might result in the paper becoming even more useful to the profession than it has been in the past. The Directors proposed that the purchase price of both these businesses should be written off in accordance with the usual practice and that the sum of £12,213 6s. 5d be carried forward subject to payment of excess profits duty and corporation tax which had not yet been assessed.

He referred to the issue of 25,000 shares of £1 each at 30s. per share in October last, stating that it had been considerably over-subscribed, and that the premium less expenses had been added to the Reserve Account. The object of the issue was to acquire freehold premises adjoining the Works premises to provide facilities for expansion.

He then dealt in detail with the accounts, pointing out that the Reserve Account amounted to about six-sevenths of the paid-up capital. The amount owing by debtors had largely increased, but this was due to the increase in turnover, and might be considered a perfectly good asset as the

bad debts incurred by the Society were almost negligible. The stocks had largely increased owing to the increased business, but they had been valued on a conservative basis.

In conclusion, he mentioned that the Directors had under consideration the question of providing pensions for the staff, that the Board had under consideration the appointment of a Provincial Director, and the subject of Directors' remuneration might have to come up at a subsequent meeting for re-consideration.

With regard to the present year he was not prepared to prophesy, but so far he believed that there was no reason why it should not be a successful one, and he expected that the new offices which had been opened at the beginning of the year at 27/8 Walbrook, City, and 45 Tothill Street, Westminster, would conduce to that desirable result.

He then moved the adoption of the Report and the approval of the Accounts. This was seconded by Mr. Alex. Crossman and carried unanimously. The dividend at the rate of 20 per cent. per annum was also carried unanimously and the retiring Directors, Mr. Alex. Crossman and Mr. E. F. Turner, and the Auditors, Messrs. Fuller, Wise & Co., were re-elected, and the meeting terminated with a vote of thanks to the Directors and Staff, proposed by Mr. Dillon Lowe and seconded by Mr. C. H. Walton, which was responded to by the Chairman and Mr. H. Basil Cahusac, Managing Director, on behalf of the Staff.

Legal News.

Dissolution.

JOHN WILLIAM FREDERICK JACQUES, KENNETH WHETSTONE, Burnham-on-Sea (Jacques, Whetstone & Co.). 31st day of March, 1921.

Appointments.

Mr. WILLIAM BAGSHAW, Town Clerk of Lincoln, has been appointed Town Clerk of Doncaster, at a salary of £1,500.

Sir ALFRED TRISTRAM LAWRENCE, one of the Justices of the High Court of Justice, was on 15th April appointed to the office of Lord Chief Justice of England, and on 22nd April he was sworn of the Privy Council and took his seat at the Board accordingly.

Mr. GEORGE ARTHUR HARWIN BRANSON has been appointed to be one of the Justices of the High Court of Justice, King's Bench Division, pursuant to an Address from both Houses of Parliament. Mr. Branson, who is in his fiftieth year, has been Junior Counsel to the Treasury for nearly nine years. He was educated at Bedford Grammar School, where he was a foundation scholar, and at Trinity College, Cambridge, where he took an honours degree in classics. He began his legal career as a solicitor in 1894, but he was called to the Bar by the Inner Temple in 1899, when he joined the Northern Circuit. He is joint author with Mr. Schwabe, K.C., of "The Law of the Stock Exchange," In 1893 he rowed bow in the Cambridge University boat.

General.

The Lord Chancellor, Mr. Asquith, and Mrs. Philip Snowden will speak at a public demonstration in favour of Proportional Representation at the Central Hall, Westminster, on 5th May, at 8 p.m. Tickets can be obtained from the Secretary, Proportional Representation Society, 82, Victoria Street, Westminster, S.W.1.

In consequence of the illness of Mr. Justice Sargant, the chairman of the Royal Commission on Awards to Inventors, it has been found necessary to postpone the hearings of the claims of Mr. Nash and others, and Engineer Captain Metcalfe, which were fixed for to-day. A further notification will be issued as soon as it is possible to fix a date for the hearing.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Peterson.
Monday May 2	Mr. Jolly	Mr. Bloxam	Mr. Synge	Mr. Jolly
Tuesday 3	Synge	Borrer	Jolly	Synge
Wednesday ... 4	Church	Jolly	Synge	Jolly
Thursday..... 5	Goldschmidt	Synge	Jolly	Synge
Friday..... 6	Bloxam	Church	Synge	Jolly
Saturday 7	Borrer	Goldschmidt	Jolly	Synge

Date.	Mr. Justice Sargant.	Mr. Justice Russell.	Mr. Justice Astbury.	Mr. Justice P. O. Lawrence.
Monday May 2	Mr. Church	Mr. Goldschmidt	Mr. Bloxam	Mr. Borrer
Tuesday 3	Goldschmidt	Church	Borrer	Bloxam
Wednesday ... 4	Church	Goldschmidt	Bloxam	Borrer
Thursday..... 5	Goldschmidt	Church	Borrer	Bloxam
Friday..... 6	Church	Goldschmidt	Bloxam	Borrer
Saturday 7	Goldschmidt	Church	Borrer	Bloxam

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, April 19.

BECK ENGINEERING CO. LTD.—Creditors are required, on or before June 30, to send in their names and addresses, and particulars of their debts or claims, to Frank H. Farey, 48, Basinghall-st., E.C.2, liquidator.

JOHN ENGLISH & CO. LTD.—Creditors are required to send in their names and addresses on of before May 17, to W. R. MacGregor, 5, Fenwick-st., Liverpool, liquidator.

FIELDING (NEWCASTLE) LTD.—Creditors are required, on or before May 23, to send their names and addresses, and the particulars of their debts or claims, to Alan Forster Davidson, 75, Howard-st., North Shields, liquidator.

NORTHERN PAPER STOCK CO. LTD.—Creditors are required, on or before May 1, to send in their names and addresses, and particulars of their debts or claims, to Parkin S. Booth, 2, Bixteth-st., Liverpool, liquidator.

CLEGG & TAYLOR LTD.—Creditors are required, on or before May 7, to send their names and addresses, and the particulars of their debts or claims, to Arthur Greenwood, Old Borough-chmbrs., Dewsbury, liquidator.

MOTORS (DEWSBURY) LTD.—Creditors are required, on or before May 7, to send their names and addresses, and the particulars of their debts or claims, to Arthur Greenwood, Old Borough-chmbrs., Dewsbury, liquidator.

LIVERPOOL & DISTRICT SHIPPING BUTCHERS' ASSOCIATION LTD.—Creditors are required, on or before May 4, to send their names and addresses, and the particulars of their debts or claims, to Ernest James Walker, 5, Castle-st., Liverpool, liquidator.

PEXTON & BROOKS LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Francis Sunley Wilson, 47, Paternoster-row, E.C., liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, April 19.

East London Clearance & Cartage Co. Ltd.
I. X. L. Fish Co. Ltd.
New Centenillo Silver Lead Mines Co. Ltd.
The Irish Trawler Co. Ltd.
E. & H. Tidswell & Co. Ltd.
Thos. Clifford, Son & Cole Ltd.
The Wigan Electro Metallurgical Works Ltd.
Francis Frost Ltd.
The Blaby Boot & Shoe Manufacturing Co. Ltd.
Brigg, Spedding & Co. Ltd.
L. Courlander Ltd.
Darnall Picture Palace Ltd.
Weston Picture Palace Ltd.
Paterson Manufacturing Co. Ltd.
Yalding & Mid-Kent Farmers Ltd.
John English & Co. Ltd.
North Wales Plate Glass Insurance Co. Ltd.
The Central Permanent Money Society (Cardiff) Ltd.
Ager & Hayward Engineering Co. Ltd.
Victoria Hall (Exeter) Ltd.
Masterson Roumanian Oil Syndicate Ltd.
The Wakeling Boot & Shoe Co. Ltd.
Palatine Rinks Ltd.
International Laboratories Ltd.
India Newspaper Co. Ltd.
Cinema Worksop Ltd.
Crookes Picture Palace Ltd.
Blaina & District Co-operative Allotment Association

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 15.

BAILEY, WILLIAM SMITH, Newark-upon-Trent. May 17. Hodgkinson & Beevor, Newark-on-Trent.
BARNWELL, Reverend CHARLES EDWARD BENEDICT, Torquay. May 21. Stevenson and Couldwell, Fenchurch-st., E.C.3.
BERRY, FRED, Liverpool. May 24. Louis B. Menzies & Co., Liverpool.
BOCKENHUHL, GUSTAV ADOLPH RICHARD, Golders Green. May 14. Albert M. Oppenheimer, Queen Victoria-st., E.C.4.
BRYAN, RICHARD STANELL, South Molton, Devon. May 17. Riccard & Son, South Molton.
BYE, MARY ANN DOROTHY, Brighton. May 18. Simpson, Palmer & Winder, Southwark-st., S.E.1.
CAMPBELL, FRANCIS MAULE, South Nutfield, Surrey. May 24. Poole & Robinson, Old Broad-st., E.C.2.
COLE, WILLIAM HENRY, Northleach, Glos. May 26. J. H. Stephens, Northleach, Glos.
CORDIER, CATHERINE, Bayswater. May 19. Chas. E. Roberts & Boyce, Ladbroke-grove, W.10.
COWARD, EDITH MARY, Llangollen. Denbigh. June 1. Minshall & Co., Llangollen.
DIGBY, JOHN, Elm-court, E.C. May 11. Soames & Thompson, Coleman-st., E.C.2.
DYMOND, WILLIAM, Exeter. May 13. W. Linford Brown & Sons, Exeter.
EDMONDS, ELLEN, Camberwell. May 11. Prebble & Elson, Charterhouse-st., E.C.1.
ESCOMBE, HELENA CHRISTINA FLORENCE, Chelsea. May 14. Walker, Martineau & Co., Gray's Inn, W.C.1.
FINDLAY, GEORGE BRUCE, Hale, Hotel Keeper. May 25. George B. Cummins, Liverpool.
FOLJAMBE, GEORGE SAVILE, Worksop, Notts. May 15. Parker, Rhodes & Co., Rotherham.
FOSTER, ELIZABETH ANN, Leytonstone. May 19. C. G. Bradshaw & Waterson, Finsbury-sq., E.C.2.
GAMBLE, JULIA, Leicester. June 1. Owston, Dickinson, Simpson & Bigg, Leicester.
GARLAND, Miss EMILY, Retford, Notts. May 15. Kenyon & Son, South-sq., Gray's Inn, W.C.1.
GLANVILLE, MERIO, Belmont, Surrey. May 17. Ernest Fred. Geo. Oxley, Bedford-row, W.C.1.
GOODWIN, LUCRETIA MARY, Speen, nr. Newbury, Berks. April 25. G. Gardiner Leader, Newbury, Berks.
HARDMAN, MARY, Marple, Chester. May 15. Boddington, Jordan & Bowden, Manchester.
HARTNELL, WILSON, Leeds. May 23. North & Sons, Leeds.
HAWTHORN, WILLIAM THOMAS, Wellington, Salop. April 30. R. Gwynne, Wellington, Salop.
HICKMAN, BENJAMIN STEPHEN, Walsall. May 16. F. Copeland, Wolverhampton.
HIGSON, SUSAN, Bournemouth. May 30. Clowes, Hickley & Heaver, King's Bench-walk, E.C.4.
HILL, JOHN, Huntspill, Somerset, Farmer. May 31. B. C. Board & Stilling, Burnham-on-Sea.
JAMES, SARAH, Halesowen. May 9. Homfray & Goodman, Halesowen.
JOPSON, SARAH EMMA, Hoylake. June 30. Whitley & Co., Liverpool.
LISTER, WILLIAM, Glaisdale, Yorks, Farmer. May 20. Seaton Gray, White & Co., Whitby, Yorks.
LUCY, ELISA, Dover. June 1. Chester, Broome & Griffithes, Bedford-row.
MARROWS, EDWIN, Llanishen, Mon. May 12. Cousins, Botsford & Co., Cardiff.
MARSHALL, JANE, Warton, Lancs. May 14. Gibsons & Sturton, Lancaster.
MCCLYMONT, THOMAS, Choriton-on-Medlock, Draper. May 14. Field & Cunningham Manchester.
MENZIES, ARTHUR APPLEBY, Prescot, Lancs. May 24. Louis B. Menzies & Co., Liverpool
MICHIE, JAMES ROSS, Tynemouth, Newsagent. June 1. Gibson, Pybus & Pybus, Newcastle upon-Tyne.
MILLARD, EMMA JANE, Theobalds-rd., W.C.1. May 22. Briggs & Son, Bedford-row, W.C.1.
MORISON, MARY ANNA GEORGINA, Folkestone. May 20. Fladgate & Co., S.W.1.
MULLER, FERDINANDE CAROLINE ELISE, Brighton. May 14. Kingsford, Dorman & Co., Essex-st., W.C.2.
PATTEN, CHARLES WILLIAM, Queen-sq., Builder. May 16. Richard Furber & Son, Gray's Inn-sq.
PENKIVIL, WILLIAM JONES, Hadlow. May 18. Sprott & Sons, Crowborough, Sussex.
PORTER, MARTHA ANNIE, Evesham, Licensed Victualler. May 20. Smith & Roberts, Evesham.
PRESCOTT, WILLIAM OUSTON, Lund, Yorks. May 6. Thos. Priestman & Sons, Hull.
PRIDHAM, NELLIE CONSTANCE, Poole, Dorset. May 14. Dickinson, Yeatman & Manser Poole, Dorset.
PURCELL, ARTHUR JOHN ROBERT, New Barnet, Shoe Dealer. May 20. James, Mellor and Coleman, Coleman-st., E.C.2.
RICHMOND, THOMAS, and RICHMOND, ELIZABETH, Kingston-upon-Hull. May 11. Richard Witty, Kingston-upon-Hull.
ROBERTS, MARY ANN BLANCHE, Bournemouth. May 1. Guillaume & Sons, Bournemouth.
ROBERTS, ROBERT, Seaforth, Lancs. May 20. J. H. Sunter & Brydon, Liverpool.
SALMON, ALFRED, Hove, Sussex. May 31. G. Houghton & Son, Finsbury-pavement, E.C.2.
SALE, JAMES SMYTH, Sandon, Hertford, Farmer. May 17. T. H. Veasey, Baldock, Herts.
SANDERS, SARAH, Folkestone. May 21. H. B. Bradley & Hulme, Folkestone.
SELLEY, JOHN, New Milton, Magistrates' Clerk. May 19. Tattersall & Son, Bournemouth.
SHORLAND, MARY JANE, Topsham, Devon. May 13. W. Linford Brown & Sons, Exeter.
SIDGWICK, WILLIAM CARR, Rugby. May 28. Capron & Co., Conduit-st., W.1.
SIMM, JAMES, Stalybridge, Grocer. May 21. Herbert Booth, Stalybridge.
STOCKS, ISHMAEL, Burton-upon-Trent. May 20. Drewry & Newbold, Burton-on-Trent.
TAYLOR, JANE AMELIA KATHERINE, Cheltenham. May 25. Tickhurst, McIlquham & Wyatt, Cheltenham.
TOWLER, LUTHER, Lidget Green, Yorks, Manufacturer's Agent. April 30. Albert V. Hammond, Bradford.
TUFF, Captain CECIL THOMAS, Hoo, nr. Rochester. May 12. Arnold, Day & Tuff, Rochester, Kent.
TUFF, Second Lieutenant FRANK NOEL, Gravesend. May 12. Arnold, Day & Tuff, Rochester, Kent.
TURNAGE, GEORGE, Marylebone. May 9. Orr, Dignam & Co., Blomfield-st., E.C.2.
WARHURST, ROBERT, Blackburn. May 1. E. Rennison & Son, Blackburn.
WILLES, ADOLPHUS, Seaton, Devon. May 21. Harrison & Robinson, Lincoln's Inn-fields.
YARDY, ROBERT THOMAS, March, Cambridge. April 30. Ollard & Ollard, March.